CONTRIBUTIONS TO THE HISTORY OF

THE HINDU REVENUE SYSTEM

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PREFACE TO THE SECOND EDITION

Dr. U. N. Ghoshal, a profound scholar with wide reading and keen sense of historical perspective, is still a name to conjure with in the field of Indological scholarship. After taking his M. A. degree in History from the Calcutta University in 1905, he devoted himself to the study of ancient Indian institutional history, particularly the political and economic ideas and patterns of organisation as they developed through the ages. A real difficulty was felt in explaining the meaning and implication of various terms and phrases used in ancient Indian literature and epigraphs denoting economic institutions and their functions. It was almost impossible to follow the complexities of the land system as well as of the agricultural, industrial and commercial activities in ancient India, without a clear appreciation of the textual material. Ghoshal, with his deep knowledge of Sanskrit, intensively studied the various branches of traditional legal literature, and like an objective historian analysed the materials contained in them in order to bring out the essential traits of the socio-economic institutions of ancient India. His penetrating dissertation on the Hindu Revenue System, which broke new ground altogether, earned him the Ph. D. degree of the

Calcutta University in 1922. The treatise came out under the title, *Contributions to the History of the Hindu Revenue System*, in 1929, as a Calcutta University publication. It had since been acclaimed throughout the academic world as a masterpiece.

Ghoshal's pioneer venture in studying and reconstructing the history of the Hindu revenue system demonstrated to what extent practical application of the economic principles outlined in the traditional literature provided the basic strength to the State and society. His study thus opened a new vista for searching and re-searching by later generations of scholars to date. It is to be admitted that most of Ghoshal's interpretations of the technical terms and phrases and his reconstruction of the economic cum administrative set-up, as reflected in the systems of assessment and collection of revenue, with their regional variations, in the different periods of Indian History, still stand out as the most authoritative. What is more important, Ghoshal, in describing the institutions of ancient India often made a comparative study of similar ideas and institutions that developed in the Western countries. As such the treatise has always been an almost indispensable manual for any student of Indian history.

Limited copies of the book published by the Calcutta University went out of print quite a long ago, and there has been a persistent demand for a fresh edition in India and abroad. Hence this new edition.

In this connection, I should explain my humble role in bringing out the present edition. It was March 1, 1969, when I was informed by Sri Ramesh K. Ghoshal, the youngest son of Dr. Ghoshal, that his father, who had been keeping indifferent health for some time, desired to see me. I met him the very next day at his residence, and during our discussion I suggested a revised edition of his work on Hindu Revenue System. Dr. Ghoshal readily concurred with his usual warmth, but entrusted me with the task of seeing it through. I had the good fortune of enjoying my revered Professor's love and affection since my student days. but I did not really know that he did cherish so much confidence on his humble pupil. That was my last meeting with him, and in a little over four months' time Dr. Ghoshal passed away in the early hours of July 15, 1969.

Thus bound down, I broached the proposal of reprinting the book to my friend and pupil, Dr. Ashokkumar Bhattacharya of Sanskrit College, Calcutta, for publishing the work through their concern, *Sāraswat*. The authorities of the *Sāraswat*, a reputed publisher of Sanskrit and Bengali books, promptly agreed to undertake the publication. The edition, brought out quite expeditiously, will surely remove a long-felt want of the scholars, and for this the publishers, particularly Sri Bibhas Bhattacharjee, who took personal interest in the matter, deserve sincere compliments. Thanks are also due to the authorities of the Calcutta University and Sri Ramesh

K. Ghoshal for giving their consent to the reprint edition of the book. Sri Ghoshal kindly cooperated with us in correcting the proofs and in rendering help at every stage of its production, for which we are grateful to him.

In the present volume we have retained the text portion of its first edition almost unaltered, including the form of transliteration (*e. g., ch* for च, *chh* for छ *etc.*) and spelling of dynastic names (*e.g., Chālukyas* for *Chaulukyas* of Gujarat), as followed by the author himself. The *Glossary of Fiscal terms* appended to the work in its first edition was a list of select terms only. This we have carefully revised so as to include most of the technical expressions used in the treatise. In the notes under each term have been incorporated further evidences, epigraphic and literary, since brought to light as well as alternative interpretations put forward by other scholars with relevant references as far as possible. Yet there may be lapses of omission, and commission for which we crave the indulgence of the readers. Further, a complete word index, replacing separate index for Sanskrit and English terms, has been provided, and for that thanks are due to my daughter Kumari Minakshi Mitra M. A. Last but not the least, I am to thank myself for being able to deliver the sacred trust reposed in me by my late revered teacher of hallowed memory.

1/1A Williams Lane *S. K. Mitra*
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TO
MY PARENTS

ABBREVIATIONS

Amara	...	Amarakoṣa
An. Rep. A.S. I.	....	Annual Report of the Archaeological Survey of India
AS.	..	Arthaśāstra of Kauṭilya
AS. GL.	....	Arthaśāstra of Kauṭilya, Glossary, ed. by R. P. Kangle, Bombay, 1960
Āpast.	....	Āpastambīya Dharmasūtra
Baudh.	...	Baudhāyana Dharmasūtra
CII,	....	Corpus Inscriptionum Indicarum
D. H. N. I.	...	Dynastic History of Northern India, 2 vols. H. C. Ray, Calcutta 1931, 1936
Early History.	....	Early History of India,V. Smith
Ec. L. N. I.	....	Economic life in Northern India, S. K. Maity (2nd Edition), Calcutta
E. H. D·	....	Economic History of Deccan, D. R. Das, Delhi, 1961
E. H. N. I.	....	Economic History Northern India P. Niyogi, Calcutta, 1962
E. K.	...	Economics in Kauṭilya, B. C. Sen, Calcutta, 1967
E. L. N. I.	...	Economic life in Northern India L. Gopal, Delhi, 1965
E. I., Ep. Ind.	....	Epigraphia Indica
E. R. K.	...	Early Rulers of Khajuraho. S. K. Mitra Calcutta. 1958
Gaṇ.	....	Arthaśāstra of Kauṭilya, ed. by G. Sastri
Gaut.	...	Gautama Dhamasūtra
G. I.	...	Gupta Inscriptions, ed. by Fleet in Corpus Inscriptionum Indicarum Vol. II

H. B.	....	History of Bengal, Vol. I. ed, by R. C. Majumdar Dacca, 1943
H. D. S.	....	History of the Dharmaśāstra, Mm P. V. Kane, Poona
H. G. D.	...	History of the Gāhaḍavāla Dynasty, R. Niyogi, Calcutta, 1959
I. A.	....	Indian Antiquary, Bombay
I. B.	....	Inscriptions of Bengal, Vol. III, ed. by N. G. Mazumdar, Rajshahi, 1929
I. E.	....	Indian Epigraphy, D. C. Sircar, 1965
I. E. Gl.	....	Indian Epigraphical Glossary, D. C. Sircar, 1966
I. H. Q.	...	Indian Historical Quarterly, Calcutta
J. A. I. H.	....	Journal of Ancient Indian History, Calcutta University
J. A. S. B.	...	Journal of the Asiatic Society of Bengal, Calcutta
J. B. B. R. A. S.	....	Journal of the Bombay Branch of the Asiatic Society, Bombay
J. B. O. R. S	....	Journal of Bihar & Orissa Research Society, Patna
J. R. A. S.	....	Journal of the Royal, Asiatic Society, London
Kām	....	Kāmandakīya Nītiśāra
J. U. P. H. S.	....	Journal of the U. P. Historical Society
Kāt.	....	Katyayanasmṛti
Kāṭh Saṁ	....	Kāṭhaka Saṁhitā
Kauṭ	....	Kauṭilya's Arthaśāstra
Mahā, Mbh-	....	Mahābhārata
Mbh. S. P.	....	Mahābhārata, Śānti Parva
Maitr. Saṁ	....	Maitrāyāṇī Saṁhitā
Manu	....	Manusmṛti
Mem. As. Soc., Bengal	....	Memoirs of the Asiatic Society of Bengal, Calcutta

Nār.	...	Nāradasmṛti
Pāṇ	....	Pāṇini's Aṣṭādhyāyī
P. T. S.	...	Pali Text Society, London
Rājat	....	Rājataraṅgiṇī by Kalhaṇa
Rām	....	Rāmāyaṇa
R. S. P. M. G.	....	Revenue System in Post-Maurya and Gupta age, D. N. Jha
Śat. Br.	....	Satapatha Brāhmaṇa
S. B. E.	....	Saered Books of the East, Oxfovd
Sel. Inse.	...	Select Inscriptions, ed, by D. C. Sircar, Calcutta, 1942
SGAI.	....	State and Government in Ancient India, A.S. Altekar
Socio-Economic History	...	Socio-Economic History of Northern India, B. P. Mazumdar, Calcutta, 1960
Some Historical Aspects	...	Some Historical Aspects of the Inscrip tions of Bengal, B. C. Sen, Calcutta, 1942
Taitt. Br.	....	Taittirīya Brāhmaṇa
Vaś	...	Vaśiṣṭha Dhamaśāstra
Viṣṇu	...	Viṣṇu smṛti
Yāj	....	Yājñavalkya smṛti
ZDMG.	...	Zeitschrift der Deutschesn Morgenländischen Gesellschaft

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CONTENTS

PREFACE TO THE FIRST EDITION

The history of institutions, it has been observed by an eminent English historian of the last generation, affords little of the romantic incident or of the picturesque grouping that constitutes the charm of History in general, and holds out small temptation to the mind that requires to be tempted to the study of truth. In so far as the institutions of Ancient India are concerned, further difficulties arise not only from the unfamiliarity of the subject-matter, but also from the fact that the evidence, such as it is, is often fragmentary in the extreme and is marked by obscurities and technicalities of a pronounced character. Nevertheless, a proper consideration of this subject appears to be of paramount importance not only for forming a just and balanced estimate of the Ancient Indian civilization on its material plane, but also for tracing many of the institutions of Mediaeval and even of Modern India to their roots in the past.

The present work is an attempt to set forth, within the limits stated hereafter, a complete account of the origin and development of the Ancient Indian revenue system, based upon an exhaustive and critical study of the relevant data. It has been accordingly the author's endeavour to arrange the

facts drawn from the varied sources, as far as possible, in their chronological sequence. This aim has not been lost sight of, even where the arrangement has been made, as in dealing with the material of the Law-Books and the works on Polity, broadly on topical lines. It has thus been possible often to trace, under the different heads of revenue, the sequence of development from crude to relatively advanced methods. On the other hand, the institutions of later times have been freely drawn upon when they were thought to be capable of throwing light upon the revenue arrangements of the early period. Copious use has also been made, notwithstanding the well-known uncertainties of Hindu literary chronology, of references in the general literature which serve to corroborate or to supplement the evidence of the purely literary records.

Apart from the difficulty of interpreting sundry obscure texts and the less numerous, but almost equally enigmatical, accounts of the foreign observers, the author's principal concern has been to find out the precise meanings of the large array of technical terms. In some instances, as notably in the case of *hiraṇya* and *choravarjam*, the current interpretations, however sanctified by usage, do not appear to him to bear the test of scrutiny, and he has suggested more probable explanations. Other terms, such as *bhāga*, *bali* and *kara*, have been shown to have borne a multiplicity of meanings,

the connotation varying according to different authorities or even within the range of the same authorities.

The present volume is divided into four Parts or Sections of unequal length. Part I deals with the period of the oldest literary monuments of the Indian people, that of the Vedic *Saṁhitās* and the *Brāhmaṇas.* It was then, as has been shown below, that the foundations were laid for the systematic revenue arrangements of later times. The rich store of materials gathered in the literature of *Arthaśāstra* and *Nītiśāstra, Smṛtis,* Epics and *Purāṇas,* the *Smṛti* commentaries and Digests forms the subject-matter of Part II. Here it has been sought, after a preliminary consideration of the ideas of the authorities concerned regarding the general character of Public Finance and the methods and principles of taxation, to arrange the sources of public revenue roughly in accordance with the scheme of classification in the *Arthaśāstra.* To this have been added supplementary chapters on the topics of emergency revenue, untaxable classes and the taxable minimum as well as revenue administration, while a brief account of the important branch of Public Expenditure has been given in the form of an Appendix. In Part III an attempt is made to reconstruct, mainly with the aid of the contemporary inscriptions, the revenue history of Northern India during a period of nearly fifteen centuries intervening between the rise of the Maurya Empire and the catastrophe of the

Muhammadan conquest. It has not been found possible, for reasons stated in the sequel, to undertake in this connexion a similar task for the Deccan and Southern India. In Part IV it has been attempted, in the light of the foregoing survey of historical data as well as the accounts of the literary works, to sum up the leading characteristics and tendencies of the Hindu system, and above all to indicate its rightful place in relation to other systems of ancient and mediaeval times. Finally, a glossary of fiscal terms has been given at the end for facility of reference.

Although a general account of the branch of Ancient Indian land-revenue has been given in the present volume, a fuller consideration of this absorbing topic with its connected problem of ownership of the soil, has been reserved for a course of lectures which the author proposes to deliver later under the terms of his appointment as Reader of Calcutta University.

The system of transliteration adopted in the *Journal of the Royal Asiatic Society* of Great Britain and Ireland has been followed in this work with the slight substitution of *cha* for *ca*. In connexion with the now famous work called the *Arthaśāstra*, the name Kauṭilya has been adhered to, as its suggested emendation into Kauṭalya, while meeting with the approval of some scholars, has not been accepted by others.

PART I

THE BEGINNINGS OF THE SYSTEM

THE PERIOD OF THE VEDIC *SAṀHITĀS* AND *BRĀHMAṆAS*

The oldest notices of the social and political conditions of the Indian people go back to the collection of hymns and prayers called the *Ṛgveda Saṁhitā* which is usually assigned to 1200-800 B. C. Of the races of alien stock that occupied the country before the migration of the Indo-Aryans, the Dravidians at any rate developed an advanced civilization at an early period of their history. But the earliest records of their civilization which are embodied in the Tamil classical literature arose many centuries after the compilation of the *Ṛgveda.* With regard to the other races preceding the Indo-Aryan occupation of the country, the Kolarians, the Tibeto-Burmans and so forth, it is not too much to say that the scientific investigation of their institutions has begun only in recent times. In these circumstances the historian of ancient Indian administration is bound to begin his account with the oldest literary monument of the Indo-Aryans, namely, the *Saṁhitā* of the *Ṛgveda.*

The Indo-Aryan tribes in the period of the *Ṛgveda* are already found to be in possession of a kind of political organisation, however undeveloped it might be, under the rule of the king (*rājan*) who

was assisted by the tribal assembly (*sabhā* or *samiti*). In consonance with this fact we find that the king is regarded as deriving his revenues, at least in part, from the contributions of his subjects which are known by the technical title of *bali*. Thus a hymn of the *Ṛgveda*[1] relating to the king's consecration contains the poet's prayer that Indra might make the subjects (*viśas*) pay *bali* to the king. This utterance, it has been suggested,[2] would be meaningless if the *bali* were a legally fixed income instead of a voluntary payment. On the other hand, it has been argued[3] that since the Vedic Indians were essentially a body of conquering invaders, a mere system of voluntary gifts by the subjects would be extremely improbable in their case. What seems most likely, judging from the natural course of development among primitive societies,[4] is that the *bali* which was at first voluntary in character afterwards developed into a compulsory payment. Whether the *bali* was levied, as in later times, entirely upon the agricultural produce, it is not possible to state with certainty from the evidence of the *Ṛgveda*, but the balance of probability seems to be in favour of this supposition. Another source of the king's revenue that is hinted at in the *Ṛgveda* period consisted of tribute from the conquered communities who might conceivably be either of Aryan or non-Aryan stock. Thus in one hymn addressed to Agni,[5] the poet while magnifying the god's achievements, mentions that he forced the people to pay *bali* to King Nahuṣa.[6]

In another hymn addressed to Indra[7] we are told in connection with a certain victory won by the gods that three specified countries paid him a horse's head as *bali*.[8] These passages are generally taken to refer to the exaction of tribute from conquered enemies by the king.[9]

The *Atharvaveda* is well acquainted with the term *bali* as the designation of a contribution paid by the people to the king. In one of its hymns which was used at the ceremony of royal inauguration,[10] we read : 'Unto thee let thy fellows come, calling [thee] ; Agni shall go along as speedy messenger ; let the wives, the sons, be well-willing ; thou, formidable, shalt see arrive much tribute.'[11] This passage would seem to imply that the *bali* which is translated above as tribute was already regarded as a compulsory contribution of the subjects. In another place,[12] the *Atharvaveda* hints at a certain portion of the property of the subjects as forming the king's due and introduces a new revenue term in place of the usual *bali*. This hymn, which is concerned with the offering of a white-footed sheep at certain sacrifices, begins thus : 'What the kings share among themselves—the sixteenth of what is offered and bestowed—yon assessors of Yama ; from that the white-footed sheep given [as] ancestral offering releases.' Further on we read : 'He who gives a white-footed sheep commensurate with [his] world, he ascends unto the firmament, where a tax is not paid by a weak man for a stronger.'[13] In the

above the term translated as tax is in the original *śulka* which is the amended reading[14] of the faulty *śukla*, and the purport of the whole passage is that the sacrificer by offering the sheep is released from payment that would be otherwise due to Yama's councillors on his admission into the world.[15] In so for as the specific rate of $\frac{1}{16}$ is concerned, it is undoubtedly much less than the usual proportion of $\frac{1}{6}$ of the produce claimed for the king in later times, but it at any rate points to a certain proportion of the property of the subjects as payable to the king for revenue.[16] A third passage of the *Atharvaveda*[17] seems to refer to a number of distinct sources from which the king derived his revenue. There we read in course of a hymn addressed to the god Indra in connection with the ceremony of the royal consecration : 'Portion thou this man in village, in horses, in kine: unportion that man who is his enemy: let this king be the summit of authorities ; O Indra, make every foe subject to him.'[18] This seems to suggest that the king's revenue was already derived from a share of the agricultural produce and a contribution in cattle from the villages corresponding respectively to the later *bhāga* or *bali* and the tax on cattle. In the course of the same hymn we read : 'Of lion-aspect, do thou devour all the clans ; of tiger-aspect, do thou beat down the foes ; sole chief, having Indra as companion, having conquered, seize thou on the enjoyments of them that play the foe.' In the striking

phrase declaring the king to be the devourer of his people we may perhaps discover fresh evidence showing that the contributions of the subjects had now unequivocally become compulsory in their character.

With the period of the *Yajus Saṁhitās* and the *Brāhmaṇas* we reach a fresh stage in the development of the Indo-Aryan political organisation. This is marked by a striking increase in the authority of the king, of which the emergence of the great ceremonies of royal and imperial consecration was the outward expression. Among the contributory causes that led to this result must no doubt be principally mentioned the expansion of the Indo-Aryans over the greater part of Northern India lying between the Himālayas and the Vindhya mountains. Whatever that might be, the *Brāhmaṇas* habitually characterise the king or the Kṣatriya as the devourer of his folk. It would thus appear that compulsory contributions of the subjects had now become the normal rule of existence in the Indo-Aryan polity. More specifically the *Aitareya Brāhmaṇa* in an oft-quoted passage[19] describes the Vaiśya 'as paying *bali* to another, to be eaten by another, to be oppressed at will.' On the other hand, the *Śatapatha Brāhmaṇa* declares more than once[20] that while everything here is to be food *(ādya)* for the king, the Brāhmaṇa is not to be fed upon *(anādya),* for he has Soma for his king. Evidently then the Brāhmaṇas had already begun to assert their claims for exemption from the

revenue, while the Vaiśyas who formed the vast bulk of the agricultural population were conceived as bearing the burden of taxation. In another place,[21] the *Śatapatha Brāhmaṇa* uses the simile of an inferior bringing *bali* to his superior and of a man of the people bringing *bali* to the king. This shows that the *bali* had now become the definite mark of the relation between the king and his subjects. Other passages of the *Śatapatha Brāhmaṇa* convey in the usual guise of symbolic interpretation of the sacrificial ritual the priestly author's sense of the importance of the king's receiving the *bali* from his subjects as well as from his conquered enemies. Thus we are told in one place[22] that if the royal sacrificer were to offer butter with the *upabhṛt*, his "subjects would assuredly become separated from him, nor would there be either an eater or what is to be eaten." But when the sacrificer offers the butter with the *juhū*, "thereby the people pay tribute to the Kṣatriya,......thereby the Kṣatriya, whenever he likes says: 'Hullo, Vaiśya, just bring to me what thou hast stored away."[23] In another passage a certain rite requiring the use of both the *upabhṛt* and the *juhū* is interpreted to mean that the priest thereby makes the spiteful enemy pay tribute to the sacrificer and the one that is to be consumed pay tribute to the consumer. Above all, the *Taittirīya Brāhmaṇa*[24] mentions a rite called *vighana* ('destroyer of obstacles') by the performance of which Indra formerly overcame the hostility of the Maruts who

were his subjects. If the Kṣatriya or the king, we are told, performs this rite, he is relieved from all hostilities in the sense that his subjects bring *bali* to him.

Let us next enquire what indications of a machinery of revenue administration can be traced in the Vedic *Saṁhitās* and the *Brāhmaṇas*. The *Pañchaviṁśa Brāhmaṇa* mentions in one place[25] a list of eight *vīras* ('heroes') constituting the king's *entourage* and supporters, among whom is included an officer called the *Saṁgrahītṛ*. The *Yajus Saṁhitās* and the *Brāhmaṇas* describe a similar list of *ratnins* ('jewels') including in their number not only the *Saṁgrahītṛ*, but also the *Bhāgadugha*.[26] As regards the latter term Sāyaṇa, the famous commentator, explains it in some places in the sense of 'one who collects the king's $\frac{1}{6}$ share from the subjects and makes it over to the king.' But elsewhere Sāyaṇa gives for *Bhāgadugha* the meaning of carver of food. In a similar manner he takes *Saṁgrahītṛ* to mean either the superintendent of the Treasury (*kośādhyakṣa*) or the charioteer.[27] If the first alternative interpretations of *Bhāgadugha* and *Saṁgrahītṛ* by Sāyaṇa could be accepted, it would furnish a conclusive proof of the existence of regular officers for collecting the king's dues and receiving the same into the treasury such as the *samāhartā* and the *kośādhyakṣa* of the *Arthaśāstra* in later times. It would also point to the use of *bhāga* as a technical revenue-term even at this early period. But

Sāyaṇa's own doubtful rendering of these terms proves the absence of a continuous tradition regarding their meaning down to his time, and the terms, therefore, must remain for us shrouded in mystery.

To sum up the results of the preceding survey, it appears that the Indo-Aryan polity in the early Vedic period was sufficiently organised to make it possible for the king to collect regular taxes (usually called *bali*) from the subjects. These taxes apparently consisted of contributions of the agricultural produce and of the stock of cattle paid by the villagers at certain specific rates. Another branch of the king's revenue was derived from the tribute (likewise known by the title of *bali*) which was exacted by the king from his conquered enemies. For the realisation of these revenues some form of organisation was undoubtedly in existence, but we are left in the dark regarding its specific character owing to the obscurity of our authorities on this particular point.

NOTES

[1] X, 173. 6. I append below two translations of the relevant part of this hymn: 'Dann möge Indra zinsbar dir die Stämme machen allesammt' (Grassmann, *Ṛgveda,* II, 428) ; 'So soll denn Indra dir allein tributpflichtig die Stämme machen' (Ludwig, *Der Ṛgveda,* II, 558).

[2] Zimmer, *Altindisches Leben,* 166.

[3] *Vedic Index,* s. v. *bali.*

[4] *Cf.* Seligman, *Essays in Taxation,* 9th ed., pp. 2-3.

[5] VII, 6. 5.

[6] The relevant extract is given in two different translations as follows : 'Der hat, sie niederdrückend, des Nahus stämme, der jugendliche Agni, durch seine sige tributpflichtig gemacht' (Ludwig, I, 414) ; 'Der Warf die Gaue der Nahus nieder, er der ewig junge Agni und macht sie mit Gewalt zinspflichtig' (Zimmer, 166).

[7] VII, 18. 19.

[8] The relevant portion is translated as follows : 'Die Adscha's dann, die Sigru's und die Jakschu's entrichten als Zoll der Pferde Häupter' (Grassmann, I, 317) ; 'Die Aja, die Sigru und die Yakṣu (Yadu ?) brachten pferdehäupter (pferde ?) als tribut' (Ludwig II, 655) ; 'Die Aja, Sigru, Yakshu brachten Pferdehäupter als Tribut dar' (Zimmer, 166, 167).

[9] *Cf* Vedic Index. *loc. cit.* [10] III, 4

[11] Whitney's tr., *HOS.* Vol. VII, p. 89. [12] III, 29.

[13] Whitney's tr.. *ibid.* p. 136.

[14] First suggested by Muir (*Old Sanskrit Texts,* Vol. V, p. 310) and afterwards adopted by Whitney on the authority of the reading in S. P. Pandit's edition.

[15] *Cf* the significant title 'Abfindung mit den Zoll in Jenseits' which Weber (*Ind. St.,* XVII, 3(2) gives to this hymn. As Weber points out, the words in the latter verse

"where no tax is paid,' etc., amount to a certain contradiction with the former verse where the sheep are mentioned as the redemption for the tax.

[16] The term *śulka* is here better translated as *tax* by Whitney than as *toll* by Weber. The use of *śulka* in this wider non-technical sense is known, *e.g.*, to the *Kāśikā* commentary on Pāṇini (V, 1. 47), which is here followed by the sub-commentaries, the *Bālamanoramā* and the *Padamañjarī*.

[17] IV, 22. [18] Whitney's tr., *ibid*, p. 188. [19] VII, 29.

[20] *Ibid*, V, 3. 3. 12 ; 4. 2. 3.

[21] XI, 2. 6. 14. [22] I, 3. 2. 15.

[23] Eggeling's tr. *SBE.*, Vol. XII, p. 82. The *upabhṛt* and the *juhū* are two kinds of wooden spoons used in the sacrifices.

[24] II, 7. 18. [25] XIX, 1. 4.

[26] *T. S.*, I, 8. 9. 2 ; *Taitt. Br.*, I, 7. 3. 5 ; *Śat. Br.*, V, 3. 1. 1 ff.; *Maitṛ. Saṁ.*, II, 6. 5 ; *Kāṭh. Saṁ*, XV, 4 ; etc.

[27] A later commentator Bhāskaramiśra understands *saṁgrahītṛ* to mean superintendent of the king's storehouses (*bhāṇḍāgārika*) and *bhāgadugha* as (royal) cook or superintendent of the cowherdsmen (*Taitt. Br.* with comm. of Bhaṭṭabhāskaramiśra, *Aṣṭaka* I, p. 372 (Mysore ed., 1908).

PART II

THE SYSTEM AS REFLECTED IN THE LITERATURE OF LAW AND POLITY

CHAPTER 1

INTRODUCTORY

For the period immediately following the Vedic *Saṁhitās* and the *Brāhmaṇas* our sources consist principally of the work on the Art of Government (*Arthaśāstra*) attributed to Kauṭilya and the literature of Law-books (*Smṛtis*). In the sections on Law and Polity comprised in these works is embodied a mass of rules and principles relating to various branches of royal revenue and expenditure as well as the forms and methods of revenue administration which together constitute the most systematic account of Hindu public finance that has come down to us. Between the legal material of the *Arthaśāstra* on the one hand and the Law-books (specially the later ones) on the other, the resemblance is so close as to imply the derivation of the one from the other or possibly of both from a common source, while the political material though not bearing such a close similarity indicates an agreement at least as regards the general principles.[1] We have then in the present case to deal not with two distinct lines of evidence, but rather with two allied branches of a common system. The roots of this system must ultimately be traced to the observations of actual forms of State and bodies of law in existence in ancient times, while

the mutual differences may possibly have their basis in different geographical environments or different types of social organisation. To the data derived from the works on Law and Polity have to be added the references in the general literature to the heads of revenue and their forms of administration as well as their modern survivals which tend not only to elucidate and supplement the older evidence, but also to illustrate the extent to which the traditional system prevailed in actual practice. Lastly, mention may be made of the notices in the *Nīti*-digests and the commentaries on the Law-books, which, though much later in date than the *Arthaśāstra* and the *Smṛtis*, form the natural supplement of the treatises we are now considering.

We have mentioned above as a general characteristic of the financial ideas of our present authorities that they tend to assume the character of a system. Let us illustrate this point in some detail. We notice in the first place that Politics (*daṇḍanīti*) is now one of the recognised branches of knowledge, its place in the list of 'sciences' (*vidyās*) being keenly debated by rival schools of *Arthaśāstra*, while the *Mahābhārata* tradition ascribes its origin to the Supreme Creator of the universe.[2] In accordance with this fact, we have here for the first time classified lists of sources of the king's revenue together with the customary rates of each. What is of greater importance, these authorities for the first time consciously formulate general rules or maxims

of taxation as well as the principles of application of special taxes which, as we shall presently see, surpass the achievements of classical antiquity and tend to approach the ideas of European thinkers in the 18th and early 19th centuries.

While the rules and principles of revenue and expenditure in our present works occur either explicitly (as in the *Arthaśāstra*) or implicitly (as in the *Smṛtis* and other works) as part and parcel of the art of statecraft or government, a passage of Kauṭilya[3] would seem to bring them into relation with what may be called the science of wealth or economics. There we are told that *vārtā* (that is the technical science dealing with agriculture, cattle-breeding and trade) is useful in as much as it produces (the contributions in) grains, cattle, cash, raw materials and forced labour ; it is by means of *vārtā* through the treasury and the army that the king brings under his control his own and his enemies' partisans. Now cattle and the like are, as we shall see presently, well-known items of the king's revenue, while the internal as well as external security is doubtless one of the most important branches of the king's expenditure. It is, moreover, permissible to hold that these heads of the king's revenue and expenditure are meant not to be exhaustive but to be illustrative. From this it would follow that the theory of finance is in the present instance sought to be based upon the science of wealth.

Turning to the ideas of our authors on the subject of the king's revenue, we notice at the outset that they attach a high degree of importance to the State treasure *(kośa)*. According to Kāmandaka,[4] it is a universal maxim that the *kośa* is the root of the kings. The *Nītivākyāmṛitam,*[5] a late work on Polity but breathing throughout the spirit of the *Arthaśāstra,* declares in picturesque language that the *kośa* and not the life of the king is his subsistence, and again, that the *kośa* and not the physical body of the king is said to be the real king. Above all, the *kośa* is included in the *Arthaśāstra* along with the king, the minister, the ally, the fortified city, the realm, and the army in a list of seven constituent limbs of the State or kingdom. This famous list is accepted in the later *Smṛti* and *Nīti* works as well as the standard lexicons as a fundamental category of political thought.[6] Of the seven limbs, the *kośa* and the army, again, are frequently joined together in the concepts and categories of the Hindu political thinkers. The *Arthaśāstra, e. g.*, mentions[7] a category of three "powers" of the king consisting of the royal energy *(utsāha),* strength *(prabhāva)* and counsel *(mantra),* which Kauṭilya defines as comprising respectively the strength of heroic valour, that of the army and treasury, and that of knowledge. This list, like the preceding one, goes back to the period of the early *Arthaśāstra* authors and becomes in later times a commonplace of political thought. It evidently

signifies that the State treasure and the army are the material basis of the strength of States.

Some further ideas of the authors of the *Arthaśāstra* on these points are illustrated by Kauṭilya's quotation[8] of a discussion regarding the relative seriousness of the calamitous state *(vyasana)* of the seven constituent limbs of the kingdom. Thus it is argued by one authority in justifying his preference of the treasure to the fortified city that the repair and security of forts depend upon the treasure. Kauṭilya in rejecting this view states that the treasure and other things depend upon the forts in the absence of which they fall into the enemies' hands. Another authority in justifying his preference of the army to the treasury argues that the treasury is sure to be lost if the army is non-existent, while if the treasury does not exist the army can be collected together by means of raw materials, grants of land and license to plunder the enemies' country. Kauṭilya's argument in rejecting this opinion sums up the mature *Arthaśāstra* view of the relative importance of the army and the treasure. The treasure, Kauṭilya says, is the source of the army ; it accomplishes all enterprises and is the root of virtue and pleasure: according to the conditions of time and place either the army or the treasure becomes dominant, but while the army is the means of acquiring and preserving the treasure, the latter is the means of acquiring and preserving both itself and the army. With this may be compared the view of Kauṭilya in

another context[9] that the army exists because of the treasure, while the State territory of which the treasure is the ornament is won by means of the treasure and the army. We may conclude this point by quoting from Kāmandaka[10] his list of uses of the ***kośa*** which, according to him, comprises the support of servants, internal security, the repair of forts, the building of dikes, trading, the attainment of virtue, pleasure and wealth, and the like.

One fundamental conception of our present authorities is that taxes are the king's dues for the service of protection,—a view practically identical with the fashionable doctrine of 17th and 18th century Europe, namely, that taxes are the price paid for the services of the public authorities.[11] Thus Gautama[12] justifies the king's levy of taxes on the ground that he is charged with the duty of protecting his subjects. According to Vasiṣṭha,[13] the king who rules his subjects justly shall take one-sixth of the crops. Baudhāyana,[14] enjoins the king to protect his subjects with the sixth part as his pay.[15] Viṣṇu,[16] while laying down his rules for the collection of taxes, mentions that the king shares in one-sixth of the spiritual merits as well as demerits of his subjects. Nārada,[17] declares the king's revenue (*bali*) to be his fee for the protection of his subjects. Even the theory of the king's ownership of the soil in *Manu* has to be buttressed with that of the king's duty of protection, when it is required to justify the king's claim to one-half of the treasure-

trove and of the output of mines. In the *Śukranīti*,[18] the king is said to be ordained by the Supreme Creator as the servant of the subjects with his taxes as his fee.

The above theory of the reciprocal relation of taxation to protection doubtless had its basis, like the corresponding European theory, in the conception of an original contract between the ruler and his subjects. In the different versions of the origin of kingship occurring in the Buddhist canons, the *Artha-śāstra* and the *Mahābhārata*, the payment of certain specific taxes by the people and protection by the king are practically conceived as the two sides of the 'original contract.' In this doubtless lay the germs of a constitutional principle securing the subjects against the risk of reckless expenditure of revenues by the king. With it may be connected a maxim that is frequently repeated in the *Smṛtis*, *viz.*, that the king shares in the spiritual merits as well as demerits of his subjects.[19] So strictly is the notion of the king's responsibility for protection carried out to its logical conclusion that the *Smṛtis* require him to make good the equivalent of the stolen property that he has failed to recover.[20]

The most complete account of the methods and principles of taxation that may be traced in our present authorities occurs in two chapters of the *Mahābhārata*,[21] while corroborative as well as supplementary notices are furnished by the other sources. First, as regards the individual taxes, a

verse of the *Mahābhārata,* occurring in practically the same terms in *Manu,*[22] mentions that the king should fix the taxes upon merchants after examining the matters relating to purchase and sale, the distance travelled, the provisions consumed and the charges for securing the merchandise. This rule undoubtedly shows an appreciation of the difficulties attending the assessment of merchants' profits and indicates an attempt to throw the burden of taxation upon the net profits instead of charging the same upon the capital.[23] The taxes upon artisans, we are told in the same context, should be fixed after repeatedly examining the amount of produce, the cost of construction and the branch of industry concerned. In fine, the king should fix all taxes after examining the resulting product and the labour bestowed upon it, for if these were to be ignored, no one would engage in business. This again illustrates an attempt to shift the burden of taxation upon the net profit.

As to the general principles of taxation, a rule expressed in practically identical terms in the *Mahābhārata* and in *Manu*[24] declares that the taxes should constantly be fixed by the king in such a way that he himself and the producer may participate in the result. The negative side of this teaching is expressed in the same context[25] by stating that the king should not destroy his own substance, nor that of his subjects by showing excessive greed ; for, as Manu adds, the king, by destroying his own substance, becomes a means of oppression to himself

as well as his subjects. The sense of the last passage is expressed by Kauṭilya[26] who justifies the grant of advances and remissions to the cultivators on a sparing scale by saying that a king with depleted treasury oppresses his subjects. The practical consequence of this dictum is aptly expressed in a subsequent text of *Manu*[27] which states that the king, even though reduced to straitened circumstances, should not take what ought not to be taken, nor, even though he is affluent, should he forego his just dues, be they ever so small. The above set of empirical rules, it would seem, embodies, however obscurely, a number of important principles. To begin with, the broad fact is recognised that the State revenues ultimately depend upon the production of wealth by individuals, and that whatever tends to diminish the latter is bound to react upon the former. Again, it is recognised that while taxation subserves the essential needs of the king or the State, it involves a diminution of the peoples' wealth. Hence the task of the statesman is to reconcile the needs of the State with the interests of the subject.[28]

In connection with this point it may be remarked that our authors further illustrate their principles of taxation by the characteristic method of similes and metaphors. The king, we are told by Kauṭilya,[29] should pluck the ripe fruits from his kingdom just as one gathers them from a garden, but should not take unripe fruits which cause provocation, lest this

should bring about his own ruin. Just as the leech, the calf and the bee take their food little by little, says Manu,[30] in terse language, so should the king take the annual taxes from his kingdom little by little. Just as a person wishing for milk, says the warrior-sage Bhīṣma in the *Mahābhārata*,[31] does not obtain the same by cutting off the udders of the cow, so a kingdom afflicted with improper means never prospers; just as a person who treats a cow with kindness obtains milk, so does the king who properly rules his kingdom derive advantages from it; the territory, properly protected by the king, yields grain and cash as a gratified mother yields milk to her child. In fine, the king is urged to be like the gardener and not like the maker of charcoal. The same ideas occur in connexion with a subsequent discourse of Bhīṣma which has already been referred to. The intelligent king, we are there told,[32] should milk his kingdom on the analogy of the calf; when the calf is given nourishment, it grows strong and is capable of enduring fatigue, but when the cow is milked too much, the calf cannot perform any work; so does a kingdom, which is drained too much, fail to perform any great service. The king, we are further told,[33] should milk his kingdom just as bees suck honey from plants; he should draw the milk leaving something for the calf to drink and without piercing the udders; he should milk the kingdom little by little in the fashion of a leech; he should act like a

tigress who takes her cubs with her teeth but does not bite them. He should suck his kingdom by mild means in the fashion of a mouse which, though possessed of sharp teeth, only produces a gentle rocking of the feet when biting a sleeping person. The king, then, should increase the taxes little by little and increase them again and again ever afterwards.

Reference to the above homely simile as well as its reverse occurs in a well-known Buddhist collection of stories called the *Divyāvadāna* which is dated about the third century after Christ. In one of its stories[34] we are told how the two good ministers of a king admonish him in the following way: "Kingdoms, O Lord ! are like flowers and plants and fruit-trees ; just as flourishing plants and fruit-trees being nourished properly yield flowers and fruit at the proper season, so the kingdoms being protected yield taxes and revenues." On the other hand, the two evil ministers, who immediately succeed to the offices of the good ones, address the king in the following strain: "Sesamum, O Lord ! does not yield oil unless it is made to cry, torn to pieces, oppressed and pressed ; so also, O King, is the kingdom." To conclude this part of our subject we may mention that the late *Śukranīti* in the earlier fashion urges the king to take his share in the fashion of the gardener and not that of a maker of charcoal. Elsewhere it declares the best of kings to be one who

increases his treasury by protecting his subjects in the fashion of a garland-maker.[35]

Let us now attempt to discover the principles embodied in the above series of empirical rules. To begin with, the fundamental principle which, though obvious in modern times, was systematically lost sight of in classical antiquity,[36] is again tacitly recognised, namely that the wealth produced by the subjects is the source of the State revenue. With this are connected the maxims:

(a) that taxation should not destroy the substance of the people, but should leave ample margin for their subsistence,

(b) that the taxes should be levied by slow, almost imperceptible, degrees and not all in a lump, and

(c) that it should be levied at the time and place most suited for the subjects.

With the first and second of these maxims may be compared Sismondi's third and fourth rules of taxation,[37] namely, that "taxation should never touch what is necessary for the existence of the contributors," and that it "should not put to flight the wealth which it strikes." With the third maxim may be compared the third of the "classical" maxims of taxation enunciated by Adam Smith,[38] *viz*, that "every tax should be levied at the time or in the manner in which it is most likely to be convenient for the contributor to pay it."[39]

We may refer in this connection to a cardinal

rule of public economy inculcated by our authorities which may be matched in the history of modern European States before the development of public credit, namely, that the king should accumulate a surplus after meeting the expenses of his administration. In Kauṭilya[40] the superintendent of storehouses is expected to keep half of his stock in reserve for meeting future emergencies and spend the remaining half only. Among the qualities of a good treasury mentioned by Kauṭilya,[41] Kāmandaka[42] and Somadeva,[43] is included the qualification that it should be capable of supporting the expenditure. The accumulation of stores of grain is inculcated upon the king in the *Nītivākyāmṛtam*[44] and the *Śukranīti*.[45] In the *Mahābhārata*[46] Nārada, questioning Yudhiṣṭhira on the administration of his realm, asks whether the king's expenditure is met out of one-half or one-third or three-fourths of the revenue.[47]

Closely connected with the above almost as a corollary is the injunction that the king should increase the funds of the State. Increase of wealth is mentioned by Kāmandaka[48] along with its rightful acquisition and preservation as well as the expenditure of the surplus upon the deserving to be the fourfold occupation of the king. The *Nītivākyāmṛtam*[49] naïvely sets forth this rule by saying: "How can success come to a persen who does not increase his treasury by even a *cowrie* every day ?"

NOTES

[1] *Cf.* Jolly, *ZDMG*, Vols. 67, p. 49 ff., and 68. p. 354 ff.; Jolly-Schmidt, *Arthaśāstra* ed., Introd., pp. 12-19 ; Winternitz, *Sir Asutosh Mookherjee Mem. Vol.*, pp., 25-48.

[2] For references see *Hindu Political Theories*, 2nd ed., pp. 45-49, 129.

[3] *Vārttā dhānyapaśuhiraṇyaviṣṭipradānādaupakārikī. tayā svapakṣam parapakṣañca vaśīkaroti kośadaṇḍābhyām.*

[4] XXI, 33. [5] XXI, 5, 7.

[6] Kauṭ., VIII, 1 ; Manu, IX, 294 ; Viṣṇu, III, 353 ; Yāj., I, 3 ; Kām., VII, 1-2.

[7] VI, 2. [8] VIII, 1. [9] II, 12. [10] XXI, 31-33.

[11] *Cf.* Bastable, *Public Finance*, 3rd ed., p. 266.

[12] X, 27. [13] I, 42 [14] I, 10. 18·1.

[15] The commentator Govindasvāmin puts the meaning in a clearer light by explaining *bhṛtaḥ* in the original as the receiver of wages (*Vetanam*).

[16] III, 28. [17] XVII, 48. [18] I, 188 ; *cf. ibid,* IV, 2. 130.

[19] For references see *Hindu Political Theories*, 2nd ed., p. 137n.

[20] *Cf.* Gaut., X, 47 ; Viṣṇu, III, 67 ; Manu, VIII, 40 ; Yāj., II, 36.

[21] XII, 87-88.

[22] *Mahā.*, XII, 87. 13*b*-14*a*=*Manu*, VII, 127.

[23] With this *cf.* Sismondi's first rule of taxation, *viz.*, that every tax should fall upon the revenue and not upon the capital (Bastable, p. 416).

[24] Manu, VII, 128 ; Mahā., XII, 87. 17b-18a.

[25] Manu, VII, 139 ; Mahā., XII, 87. 18.

[26] II, 1. [27] VII, 170-171

[28] Thus the Hindu theory avoided the vulgar fallacy which looks upon taxation as returning to the people in fertilising showers. An instance of this fallacy may be found in the great poet Kālidāsa who describes

(*Raghuvaṁśam*, I, 18) King Dilīpa as receiving the taxes from his subjects for their own welfare like the sun who extracts water in order to render it back a thousandfold.

[29] V, 2. [30] VII, 129. [31] XII, 71. 16ff.

[32] *Mahā.*, XII, 87. 2)-22. [33] *Ibid*, 88. 4-7

[34] *Ibid*, pp. 562-63, Cowell and Neil's edition.

[35] *Ibid*, IV, 2. 18 ; *ibid*, 113.

[36] *Cf.* Bastable, pp. 17-18.

[37] Bastable, p. 416.

[38] *Wealth of Nations*, p. 346.

[39] Professor Plehn in the latest edition of his authoritative work called *Introduction to Public Finance* (ed. 1924, p. 4) quotes on the authority of Burnell and Hopkins a maxim of *Manu*, which, according to him, anticipates the doctrine of progressive taxation and teaches that taxes should not be levied on the capital but on the income of the tax-payers, because otherwise the taxation would check the productive use of capital and lessen the production. We have already observed that the latter principle is implicitly embodied in one of Manu's rules of taxation. But no text of Manu can be held to imply the doctrine first mentioned. The nearest approach to this doctrine is made by Medhātithi, the illustrious commentator on the *Manusaṁhitā*, who understands *Manu*, VII, 128 to mean that there is no rule for fixing the taxes in the case of merchants' profits, and that where the profits are large, even an excessive rate may be levied. [40] II, 15.

[41] VI, 1. [42] VII, 60-61. [43] *Nītivākyāmṛtam*, XXI, 2.

[44] XVII, 66-67. [45] IV, 2. 26. [46] II, 5.

[47] In the *Mānasollāsa* attributed to the Chālukya King Someśvara III (reigned *c.* 1125-1138 A. D.), the king is recommended to spend three-fourths of the revenue derived from his kingdom for purpose of the threefold end of life (virtue, wealth and desire) and save the remaining one-

Group F—Herds *(vraja)* consisting of eight classes,

Group G—Trade-routes (*vaṇikpatha*) of two kinds :

(1) land-routes,

(2) sea-routes.

Besides the above classification of the 'body of income,' Kauṭilya introduces in the same context a shorter list of the sources of income', 'Einnahmequellen' *(āyamukha)* under seven heads as follows :—

(1) *mūla*, investment of capital,

(2) *bhāga*, (king's) share (of the produce),

(3) *vyājī*, compensation-fee, 'Vergütungsgebühr,

(4) *parigha*, 'door-bolt,' 'Tormaut,'

(5) *klipta*, fixed tax,

(6) *rūpika*, separate tax,

(7) *atyaya*, money-fine.

Even a superficial examination of the above list shows that it is altogether wanting in the principle of scientific classification. Not to speak of the minor differences between taxes and fees, even the broad division between the economic and the non-economic receipts of the State is ignored in its composition. The truth is that the above classification is not that of a scientific theorist, but that of a practical administrator. The various groups under which the revenue items are arranged, it will be noticed, refer to convenient jurisdictions or centres of collection.

The technical sense in which the separate items are used likewise points to this nature of the classification.

A somewhat more scientific, if far less complete, scheme of classification is that of Śukra.[3] He begins by defining the revenue (*āya*) as the cash, cattle, grain and so forth which accrue to the king every day, month and year, while he defines expenditure (*vyaya*) as wealth that goes to others.

Of the various classifications of revenue which he mentions in the following lines, it is necessary only to refer to the two-fold division into 'the revenue derived from land' and 'other kinds of revenue.' The former is divided into sub-groups according as it is derived from religious foundations, artificial water-supply as well as the country-part, the village and the city : the latter comprises tolls and duties (*śulka*), fines, taxes from mines, proceeds of hire, presents and the like. In the above scheme the definition of revenue is sufficiently comprehensive to include the most varied forms of State income, although the instances actually given are well-known items of taxation. In the second place, the classification, doubtless reflecting the perennial feature of the Indian revenue system, involves the division into the two broad heads of land-revenue and all other forms of revenue, the former comprising besides the land-tax properly so called, the water-tax, the tax on temples and the like, while the latter involves the jumbling together of taxes

strictly so called, fines, presents, and the economic receipts of the king.

II

Branches of Land-revenue in the Arthaśāstra

Among the sources of revenue above mentioned, it is proper to begin with the land-revenue and associated charges which have ever been the mainstay of Indian finance. The *Arthaśāstra* includes under the group 'country-part' (*rāṣṭra*) the following items :—

(1) *sītā*, the produce (of the king's farm),
(2) *bhāga*, the (king's) share of the produce,
(3) *bali*, the king's receipts from begging,
(4) *kara*, periodical taxes.

In the same chapter the *Arthaśāstra* further mentions a classification of revenue into three kinds, *viz.*, 'the revenue derived from some other place' (*anyajāta*) (*i. e.*, the accidental revenue), the 'running' (*vartamāna*) revenue and the 'outstanding' (*paryuṣita*) revenue. The first comprises, among other things, the following items:—*Pārśva* ('margin-tax,' 'Seiteneinnahmen'), *Pārihīṇika* ('damage-fee') and *aupāyanika* (the income from presents). The above two groups are joined together on a somewhat different principle of classification in the chapter relating to the functions of the superintendent of storehouses.[4] There we are told

that this officer should, among other things, look after the following :—

(1) *sītā,*

(2) the 'country-part' (*rāṣṭra*) comprising

(a) *piṇḍakara,* the lump assessment,

(b) *ṣaḍbhāga,* 'the sixth share of the harvest,

(c) *senābhakta,* 'the provisions for the army,'

(d) *bali,*

(e) *kara,*

(f) *utsaṅga, 'Ubersteuer,'*

(g) *pārśva,*

(h) *pārihīṇika,*

(i) *aupāyanika,*

(j) *kauṣṭheyaka,* the income from the king's storehouses,

(3) *siṁhanikā,* work performed in lieu of taxes.

(4) *anyajāta,* 'revenue derived from some other place,' comprising the group of 'what is remembered after being lost' and the like.

(5) *upasthāna,* 'joining-in.'[5]

On comparing the last classification with the one first mentioned it appears that in the latter case the agricultural produce of the royal fields forms an independent item separate from the group 'country-part'; while the specific term 'sixth share' is substituted for the more general designation 'share' and the items severally called *pārśva, pārihīṇika,*

and *aupayanika* are taken away from the class 'accidental revenue' for inclusion in the group 'country-part.' It will presently appear that the *Arthaśāstra* contemplates the agricultural produce of the royal fields as falling within the scope of a special officer called the superintendent of agriculture, while the king's share and the like along with the *pārśva* and other items are comprised within the jurisdiction of the superintendent of storehouses. It may, therefore, be surmised that the latter classification, even much more than the former, was based upon convenient groupings of administrative jurisdiction.

A. *Sītā*.

Beginning our analysis of the items of revenue mentioned above with the term *sītā*, we notice at the outset that Kauṭilya defines it[6] as comprising "all kinds of crops that are brought in by the superintendent of agriculture." Now in the chapter relating to the functions of this officer,[7] we are told, among other things, that he should collect seeds of various specified kinds. When the suitable lands[8] had been many times ploughed up, he is to cause them to be sown by slaves, free labourers and convicts. He is to provide them with agricultural implements and appliances as well as the human and animal labour needed for cultivation. What remains after sowing[9] is to be worked up by

those who cultivate the fields in return for half of the harvest, or else by those who live by their own labour and receive one-fourth or one-fifth of the harvest.[10] Except when they have fallen into difficulties the cultivators should pay a share of the crop according to the wish (of the king or the royal officer) in the event of their failure to cultivate the fields that they have taken up.[11]

In continuation of the above we are told that the cultivators should pay from the (king's) own irrigation works[12] water-rates amounting to one-fifth, or one-fourth or one-third according as the water is derived from manual labour or animal labour or from machines: they are to pay one-fourth when the water is drawn out of rivers, lakes, reservoirs and wells. Or else the superintendent of agriculture is to grow winter and summer crops in the low lands according to the supply of water available for the irrigation.[13]

The above extract, it is now generally admitted,[14] refers to the cultivation of royal farms either by direct agency of State officers or else under their supervision by the tenants. The contrary view[15] is disproved by the fact that a special revenue term (*sītā*) is used for the whole produce from this source instead of the more usual *bhāga* which doubtless represents the king's grain-share levied on the ordinary revenue-paying lands, while the minute rules laid down in the present context regarding the sowing and reaping of crops, the

payment of agricultural labourers and the like would be quite out of place if the superintendent of agriculture were to be any other than a steward of the royal farm. Nor is it possible in the complete absence of any corroborative testimony to subscribe to the explanation[16] that while the half-cultivators tilled the king's fields, those who are said to live by their labour cultivated their own fields with the support of the royal domain. Reminiscences of the system of State farms may be traced in the later literature.[17] Again, the history of the Indian land system in modern times presents many analogous cases. In many parts of Northern India, for example, the *zemindar* possesses over and above the *rāiyati* lands, private lands or home farms which have been protected for them by special clauses in the successive Rent Acts of the British Government. The latter class of lands (called *nij-jote* and *khāmār* in Bengal, *zirat*, *nij* and *bakasht mālik* in Bihar and by other names in other provinces is either worked directly by the *zemindar's* men or else let out to tenants (*burgādārs*) on some principle of division of crops. Again in certain parts of the country, specially among the Kolarian and Dravidian communities, the *Rājā* in pre-British times used to obtain a substantial portion of his revenue from the produce of his allotment of the village lands (called *majhas* in Chota Nagpur and *panniyā* in Coorg) which were let out to tenants or else cultivated by slaves.[18]

With regard to the rules in the present context relating to the irrigated fields, it is legitimate to infer from the above that they likewise referred to cultivation of the royal farms. There is indeed hardly any room for doubting with Stein[19] and Meyer[19] the nature of the charge which is levied upon the irrigated lands, for Kauṭilya evidently contemplates the whole output collected by the superintendent of agriculture as consisting of crops. This assessment is said to vary according to the kind and method of irrigation practised, as it comprises three distinct rates for lands served by the State irrigation works and a uniform rate of one-fourth for lands irrigated by rivers, lakes, tanks and wells. Whether this assessment was intended to be a substitute for or an addition to the ordinary land-revenue is a question to which no certain answer can be given. But modern analogies may help to throw some light upon this problem. In the Punjab the lands watered by wells or canals were till recent times first assessed on their ordinary or dry aspect and then an additional rate called the water advantage rate was levied on them.[21] In the Ajmere tract where permanent cultivation depends upon tanks and wells, all lands bear a small primary charge in their dry aspect and tank-watered lands bear the dry rate *plus* the rate proper to the kind or class of tank available. For this purpose it is usual to divide the tanks into distinct classes such as those supplying water for both the spring

and the autumn harvest and those containing a supply of water sufficient only for the autumn crop, but not for the spring one.[22] It is interesting to remember that Kauṭilya requires the superintendent of agriculture in the above passage to grow winter or summer crops according to the supply of water available for irrigation.

To sum up the above discussion, Kauṭilya, it would seem, recommended the following methods of cultivation of the State farms :—

(1) Fields already ploughed up to be sown under supervision of the king's steward by slaves, convicts or free-labourers, the Government providing the seeds, the implements, the bullocks and the accessory labour. In this case, evidently, the whole net produce of the fields went into the king's granary.

(2) Fields left unsown apparently for want of seeds and agricultural labour to be let out to tenants of two classes, namely, those who provided all the cattle and in return got half of the harvest and those who provided only the manual labour and got one-fourth or one-fifth of the crop. In this case the balance of the output would be credited to the king's revenue.

(3) Fields taken up by the tenants under the last-named arrangement, but not

cultivated by them. In this case the rent or revenue is not to consist of a specific share of the produce but the contracted or customary rates.

(4) Irrigated lands situated within the bounds of the royal farms to be let out to the tenants on condition of payment of varying water-rates.

(5) Irrigated lands as above situated to be cultivated directly under the supervision of the king's steward.

B. *Bhāga.*

While the *sītā*, as we have seen, is in essence the collective output of the royal farms, the *bhāga* may be rightly taken to be the king's customary share of the produce levied on the ordinary revenue-paying lands. Payment of the land-revenue in kind may be traced among the Hindu States of Northern India down to fairly recent times, while the system of rent payment in kind by the tenants of private estates prevails largely under the names *bhāoli* and *bāṭāi*. As to the rates of this tax in Kauṭilya, we find him once[23] using the specific term sixth share (*ṣaḍbhāga*) instead of the more indefinite 'share' (*bhāga*). The *Arthaśāstra*, moreover, shows how one-sixth of the grain-share was traditionally held in its time to have been paid by the subjects at the beginning of kingship, while the hermits living in

the forest still paid the royal contribution from their gleanings at this specific rate.[24] On the other hand, it is significant that up-lands (*sthala*) and low lands (*kedāra*) are mentioned as separate items for entry in the field-register of the *gopa* ('village accountant,' Revieraufseher').[25] This would be meaningless if the two classes of soils here mentioned were not assessed for the land-revenue at different rates.[26] Moreover, Kauṭilya, while laying down the rules for extraordinary revenue,[27] contemplates unhusked grain to be assessed at one-third or one-fourth of the crop on rich soils which are independent of rain-water, while soils of intermediate and inferior qualities evidently paid lower rates. It may, therefore, be surmised that the king's grain-share was assessed in the *Arthaśāstra* on differential rates for different classes of soils.[28]

C, D, E, F, G, H, I, J, K, *Bali, kara, piṇḍakara, senābhakta, utsaṅga, pārśva, pārihīṇika, aupāyanika* (earnings from presents), *kauṣṭheyaka* (earnings from the king's store-houses).

While *bhāga* doubtless forms the essential branch of land-revenue, the charges above mentioned appear from their nature and from attendant circumstances to partake of the character of additional imposts corresponding to the later *abwabs*. With the exception of *bali* and *kara* these items do not figure in the general classification of revenues

obviously because of their comparative insignificance.

The term *bali* is defined by the commentator Bhaṭṭasvāmin in the above context as comprising the ten-fold, the twenty-fold and the like charges in case of the sixth share as prevalent in specified tracts. An *Arthaśāstra* text, quoted by Kṣīrasvāmin,[29] while similarly distinguishing between *bhāga*, *kara* and *bali*, defines the last as a means of subsistence of the king's officials. As used in the *Arthaśāstra*, therefore, *bali* stands for an undefined cess over and above the king's normal share of the produce (*bhāga*).[30]

The term *kara* in its special sense as used by Kauṭilya, is defined by Bhaṭṭasvāmin as 'the annual tax paid during the *Bhādrapada*, *Vasanta* and the like,' while the *Arthaśāstra* text of Kṣīrasvāmin understands it to be a charge upon all movable and immovable articles. From this it would follow that *kara* was a general property-tax levied periodically. The other interpretations offered by modern writers, *viz*., 'taxes paid in money', 'taxes or subsidies paid by vassal kings and others', 'taxes levied upon fruit-trees' are lacking in authentication.[31]

As to the term *piṇḍakara*, Bhaṭṭasvāmin defines it as comprising taxes levied upon whole villages. Evidently this refers to the lump assessment upon villages as distinguished from the king's grain-share assessed upon the individual cultivators. The *bhāga* and *piṇḍakara* would appear to correspond to the *bhāgabhogakara* and *udraṅga* of the inscriptions.

The term *senābhakta* is defined by Bhaṭṭasvāmin as 'the king's dues of oil, rice and the like payable at the time of marching of the army as prevalent in specified countries.[32]

The *Arthaśāstra*, as we have seen, includes under the class 'country-part' the branches of revenue called *utsaṅga* and the earnings from presents. The former is defined by Bhaṭṭasvāmin as 'what is paid by the inhabitants of the city and the country-part on the occasion of some festive event such as the birth of a prince. Evidently it was not a regular but an occasional impost corresponding to the cesses illegally levied by the *zemindars* in Bengal and elsewhere on similar occasions.[33] That the earnings from presents were of the same character is shown by their inclusion in the class of 'accidental revenue.'[34] References to presents called *paññākāra* which are given to the king on the occasion of his coronation or even when approaching him with a petition occur in the *Jātaka* and *Dhammapada* commentaries.[35]

The term *pārśva* is explained by Bhaṭṭasvāmin as 'the charge collected in excess of the proper tax as mentioned in the chapter on replenishment of the treasury," or according to others, 'the tax realised by virtue of the king's sovereign authority.' According to Meyer,[36] it corresponds to the term *pārśvika* which is mentioned by Viṣṇu,[37] among the sources of 'black wealth' (that is, wealth unfit for spending on offerings to the deities). If this

identification were to be accepted, it would follow that this branch of revenue was condemned by the authority of the *Smṛtis*.

Other Charges upon Agricultural Land.

The above enumeration exhausts the whole list of taxes and charges upon agricultural land that are mentioned by Kauṭilya in his formal scheme of classification. But indirect references in the *Arthaśāstra* point to a few other items of the same kind. In the great revenue-roll of the kingdom which is to be prepared by the *samāhartā*,[38] the contributions paid by the villages in grain, cattle, cash, raw materials and the like, are required to be entered separately. With the first group, which doubtless comprises the heads of revenue severally called *sītā, bhāga, bali* and the like, we are not concerned here as they have been dealt with already. The contribution in cattle is a well-known branch of revenue in the *Smṛtis* where it is usually assessed at the surprisingly low rate of 1/50th. As we shall presently see, Megasthenes (according to Arrian) testified to the class of herdsmen in the empire of the Mauryas as paying their tax in cattle.[39] As regards the contribution in cash, it is one of the recognised branches of revenue in the *Smṛtis* where it is assessed like the cattle-tax at the standard rate of 1/50th. Kauṭilya mentions it in the list of taxes paid by the subjects at the creation of king-

ship according to the traditional story.[40] This tax, we have ventured to suggest elsewhere, should be understood to mean the contribution in cash derived by the king from certain special kinds of crops. With the contribution of raw materials above mentioned may be compared the king's share of jungle products and the like mentioned in the *Smṛtis*. As used in the present context, it must be distinguished from the produce of the State forests of raw materials which the superintendent in charge was expected to gather and convert into manufactured products.[41] Lastly, as regards the contribution in unpaid labour, it is significant that, like the contribution in cash, it is expected to be entered by the *gopa* in his register of houses.[42] Evidently it was a burden devolving specially, if not exclusively, upon the villages and was assessed on some principle of rating according to houses.[43] The *Arthaśāstra* mentions, as indeed is natural under the circumstances, different varieties of unpaid labour. Mention is made, for example, of its employment in the State workshops:[44] it was employed in the office of the superintendent of storehouses where it comprised a staff of sweepers, weighers, measurers, slaves, workmen and so forth.[45] Forced labour was also employed in warfare where its functions are described[46] as consisting in (*a*) cleansing the camp, the roads, the bridges, wells, and landing stages, (*b*) carrying machines, weapons, armour, instruments and provisions, and

(*c*) carrying weapons, armour, and the wounded soldiers from the battle-field. That this was a potential source of oppression is proved by Kauṭilya's warning against the oppressive exaction of unpaid labour from agriculture.[47] References in the literature of folklore point to the same conclusion. The *Jātaka* commentary[48] tells the story of a king of Vārāṇasī who was passionately fond of hunting and forced his subjects to flock to the deer-forest to the neglect of their own work. In the introduction to another *Jātaka* story, we are told,[49] in the course of the interpretation of a king's dream, that in days to come the kingdom would grow weak and the king in his distress would make his subjects work for him, while the oppressed people would neglect their own work and fill up the king's granary.

Revenue from Village Pastures and Boundaries.

In the above list of heads of revenue the *Artha-śāstra* includes under the class 'country-part' (*rāṣṭra*) two items called 'pastures' (*vivīta*) and 'ropes for binding thieves' (*chorarajju*). The nature of this branch of revenue will perhaps appear from an examination of the functions of the officers concerned. The superintendent of pastures, we are told,[50] should examine *inter alia* the passports evidently of those lurking on the out-of-the-way tracts. He is to set up pasture-lands in troublesome

tracts intervening between the villages: he is to make the lower forest region (evidently down the slopes of the village sites) safe from thieves and wild animals: he is to dig wells and plant gardens in waterless areas: in fine, he is to arrange for the means of subsistence with respect to forests of two specified kinds, to provide for the transit duties, to ensure security against thieves, to escort caravans, to protect the cattle (of the villagers) and to carry on traffic. In another place,[51] we are told that while the village headman is to compensate the caravan for theft or removal of their goods at night within the village limits, the superintendent of pastures is to be similarly liable for their loss on the village boundary, while the officer charged with the arrest of thieves (*chorarajjuka*) should be liable for loss in a place which is not pasture-land. A very similar rule occurs in Yàjñavalkya,[52] where we are told that the village headman (*grāmabhartā*) is liable for murder and theft when the marks of the crime cannot be traced outside the village, but the 'guardian of pasture-land' (*vivītabhartā*) is liable for these offences when they are committed on the road and the police officer (*chauroddhartā*) is liable when the offences are committed in a place which is not pasture-land. The *vivītabhartā* and *chauroddhartā* of Yājñavalkya evidently correspond respectively to the *vivītādhyakṣa* and *chorarajjuka* of the *Arthaśāstra*. Both these officers, it would seem, were charged with police functions, the

former's jurisdiction extending over the tract immediately outside the village limits, while that of the latter extended over the tract further beyond.

Let us now consider how far the above functions could be drawn into sources of the royal revenue. As regards the collection of the transit duties, it could not have been the principal branch of receipts of the superintendent of pastures here in view, since the transit duties (*vartanī*) are mentioned apart from the 'paṣture-land' in the list of revenues under the class 'country-part.' On the other hand, the function of tracking criminals shared by the superintendent with the officer for arresting thieves would almost certainly entail a fee from the villagers for this special service. The same would apparently be the case with the superintendent's function of escorting caravans and of protecting the (village) cattle.[53] The mention of traffic and of the means of subsistence from forests in the list of the superintendent's functions suggests more obvious sources of revenue for the royal exchequer.

Revenue-free Lands, Service-lands and the Like

We have so far considered, in connection with our analysis of the heads of land-revenue in the *Arthaśāstra*, the cases of ordinary revenue-paying lands. It now remains for us to notice other cases where the lands are either held revenue-free without

any condition or in return for some specific service. In the chapter relating to the *samāhartā's* functions, he is required virtually to prepare a revenue-roll of the kingdom containing a statement of the revenue-free lands (*pārihārika*), the lands supplying troops (*āyudhīya*) and the contributions payable by the villagers in various specified forms. From this it follows that the two classes of lands first named were held to be immune from payment of the ordinary land-revenue. The *Arthaśāstra*, too, elsewhere[54] distinguishes between the taxable (*karada*) and tax-free (*akarada*) persons as well as villages. The most important class of revenue-free lands in the *Arthaśāstra* consist, naturally enough, of the lands held by the Brāhmaṇas. In the chapter relating to the settlement of new and old tracts,[55] Kauṭilya requires the king to grant lands exempted from taxes and fines and accompanied with excellent gifts to the following classes of persons :—the sacrificing priest, the preceptor, the domestic chaplain (*purohita*) and the learned Brāhmaṇa. Evidently it was the normal rule for such lands to be held revenue-free. Evidence to this effect is also furnished by the fact that elsewhere[56] Kauṭilya, even while inculcating the methods of raising the revenue during emergencies, expressly enjoins the immunity of the learned Brāhmaṇa's property.

In the class of revenue-free lands contemplated in the *Arthaśāstra* may be mentioned, next to the lands held by the Brāhmaṇas, those assigned to

the State officers for pious purposes. Thus the *Arthaśāstra* mentions in one place[57] the *brahmadeya* lands side by side with the *ātithya* which the commentator explains as 'lands granted to the judicial officers for the purpose of alms-giving and such other pious acts.' In Muhammadan times too it was the frequent practice for rulers to grant small holdings of land free of revenue for the support of mosques, schools, bridges or tanks and these grants (called *inām* or *mu'āfi*) were usually hereditary and permanent as long as the object of their endowment was observed.[58]

The last item to be mentioned under the present head consists of the forest produce which Kauṭilya declares in one place[59] to be exempt from the king's levy of benevolences. The most natural explanation of this rule would be to refer it to the village jungle which would thus be held to be enjoyed free of charge by the villagers. As we shall presently see, the jungle (*araṇya*) and road areas of the villages are required to be entered in the *gopa's* register separately from the village boundaries and village fields.[60]

The *Arthaśāstra* also mentions in the above connection the class of lands held by various grades of State and village officers, village servants and the like as remuneration for their service. Thus in the chapter describing the measures for colonisation of lands, which we have so often quoted, the king is enjoined to make grants of land without the

right of sale or mortgage to the following classes of persons :—superintendents (*adhyakṣas*), the accountants and so forth, the *gopas*, the *sthānikas*, the veterinary surgeons, the physicians, the horse-trainers and the messengers. Evidently such grants formed part of the normal arrangement for revenue administration in the system of the *Arthaśāstra*. With this may be compared the method of remuneration of circle officers mentioned in Manu and the *Mahābhārata*[61] :—

The 'lord' of 10	villages	...	one *kula* of land.[62]
" " " 20	"	...	5 *kulas*.
" " " 100	"	...	one (entire) village.
" " " 1000	"	...	one (entire) town.

It will be noticed that while the rule in the *Smṛti* and the Epic claims unlike the *Arthaśāstra* to fix the amount of official land-holding of the officers concerned with rural administration, the *Arthaśāstra* contemplates the superintendents, the village servants and the like, as participating in such grants as well. Moreover, the *Arthaśāstra*, unlike the *Smṛti* and the Epic, expressly restricts the right of the grantees to a mere usufructuary possession. It is natural to compare this form of remuneration mentioned in the *Arthaśāstra* and the *Smṛti* tradition with the *waṭan* or the 'official land-holding (together with privileges) of the village and *parganā* officers' which came into vogue in Muhammadan times. Between the two there is, however, one important difference

in that the *waṭan* has always been regarded not only as hereditary but also as saleable.[63] In so far as the grant of lands to the superintendents is concerned, it must be remembered that the *Artha-śāstra*[64] awards them in addition a cash salary of 1,000 *paṇas*. It is perhaps possible to trace a distant resemblance between the arrangement in the *Arthaśāstra* and the method of granting *jāigīrs* which was brought into vogue by the Muhammadan rulers.[65] But the *jāigīr*, it must be remembered, was essentially an assignment of the land-revenue which was made for a variety of purposes and having been originally held for life became afterwards permanent and hereditary. It may be mentioned that the *Arthaśāstra* condemns by anticipation one form of *jāigīr* which was made in later times for the encouragement of colonisation of a jungle tract.[66]

Turning to the last class of lands that we have to consider in the present connection, we may mention that the term *āyudhīya* which figures in the revenue-roll of the *samāhartā* is usually taken to refer to the contribution of troops supplied by the villages concerned.[67] If it be supposed that this class of lands was granted by the king on condition of performance of military service, we have here a parallel of one form of *jāigīr* of later times, namely, that which involved the assignment of revenue for the support of troops.

Land-revenue Assessment and Collection.

Some light is thrown upon the methods of assessment and collection of the land-revenue and incidentally upon a few accidental sources of revenue by Kauṭilya's description of the functions of various revenue officers. Thus, in the first place, the superintendent of the royal granary, as we have seen, is required to take into consideration the groups called 'produce of the royal fields' (*sītā*) and 'country-part' (*rāṣṭra*), which technically exhausts the whole stock of State receipts from agricultural lands. In the same context, the *Arthaśāstra* mentions a list of the superintendent's accessories (*upakaraṇa*) including vessels for weighing and for measurement together with the superintendent's staff of unpaid labour (*viṣṭi*) including the persons charged with weighing (*dhāraka*), with measuring (*māyaka*), with supervision of the last named (*māpaka*) and with receiving the wooden slips used as markers (*śalākāpratigrāhaka*). In the same connection, the *Arthaśāstra* mentions branches of the superintendent's functions involving (*a*) the purchase and sale as well as putting out to interest of the grain received, (*b*) barter of one class of grain from another, (*c*) begging of grain and (*d*) loan of the same. The above evidently implies that the king's share of grain and of other agricultural produce was received in kind. But the king's grain-share instead of being stored at once in

the royal granary was expected to be put to the best investment and the deficiency in the supply was expected to be met by loans or even by begging. The *Arthaśāstra*, however, leaves us in doubt as to the method of division of the agricultural produce, whether it was by means of simple appraisement or by actual division on the threshing floor.

Another function of the superintendent mentioned in the same connection hints at underhand methods of increasing the king's receipts in the process of collection of his grain-share. This is indicated by the technical term *upasthāna* ('hinzutritt') which comprises, among other things, the following items :-

(1) the difference in weights and measures,
(2) filling up of the hand,
(3) *utkara* ('die Aufhäufung'),
(4) *vyājī* ('Vergütungsgebühr').

All these are evidently different means of obtaining something more than is warranted by the exact weight or measure of the king's share of the produce. The second and third items do not call for any remark as they are essentially of the nature of tricks. As to the first item, Kauṭilya mentions in his chapter on weights and measures[68] the balance for weighing the king's receipts *(āyamānī)* which differs from the balance in general use (*vyāvahārika*), while he lays down the general rule that an excess of five per cent. ('five *palas* in the hundred') should

be paid when things other than some specified articles are weighed in the balance called *samavṛttā* and *parimāṇī*. The same chapter mentions a unit of measure for the king's receipts (*āyamāna*) differing from the unit for ordinary transactions (*vyāvahārika*). As regards the fourth item, the same chapter lays down the rates of 'compensation-fee' as follows :—

For clarified butter (as compensation for its heated condition) ... ... $\frac{1}{32}$,
For oil (as above) ... ... $\frac{1}{64}$,
For liquids in general (as compensation for overflow or for adhering to the measuring vessel) ... ... $\frac{1}{50}$

Much more important than the above from the point of view of land-revenue assessment is Kauṭilya's account of the functions of the revenue officers severally called the *samāhartā* ('collector-general', 'Obereinnehmer), the *sthānika* ('Kreisaufseher') and the *gopa* ('Revieraufseher'). The *samāhartā* is in the *Arthaśāstra* the officer charged with the collection of all kinds of revenue from the kingdom. Now in the chapter relating to his functions,[69] we are told that he should virtually prepare a revenue-roll of the whole kingdom (*janapada*). From the ensuing description it appears that the *samāhartā*'s duties in this connection comprised the following :—

1. Division of the kingdom into four parts

apparently corresponding to the jurisdiction of the four *sthānikas.*

2. Arrangement of the total number of villages in each part into three grades—good, intermediate and bad,

3. Preparation of a written record (*nibandha*) of the revenue-free lands, the lands liable to military service in lieu of taxes[70] as well as the contributions payable by the villages severally and collectively under the heads of grain, cattle, cash, unpaid labour and compensation for taxes.[71]

Under the *samāhartā's* instructions, we are told in the same context, the *gopa* is to superintend five or ten villages. From the immediately following description the *gopa's* functions in this connection would appear to comprise the following :—

1. Ascertainment of the total area of the villages within his circle by means of inspection of the village boundaries.

2. Ascertainment of the total areas of fields by numbering cultivated and uncultivated plots, the upland and lowland plots, the gardens, fruit-gardens, the sugarcane gardens, (the village) jungle, the homestead land, the sacred sites, the shrines, the embanked reservoirs, the cremation grounds, the sites for the distribution of alms and of drinking water, the sacred sites, the grazing grounds and the roads.

3. Preparation 'on the basis of the above numbering' of the following registers (*nibandhas*) :—

(*a*) register of boundaries and village fields,

(*b*) register of unculturable land ('forests and 'roads'),

(*c*) register of transfers ('gifts' and 'sales'),

(*d*) the amount of loan advanced (*anugraha*) and revenue remissions (*parihāra*),

4. Preparation of a census of houses under the following heads :—

Serial No. of house.	Whether taxable or tax-free.	No. of				No. of			
		Br.	Kṣ.	Vai.	Śū.	Cultivators.	Herdsmen.	Pedlars.	Artisans.

		No. of		Amount of contribution in			
Workmen.	Slaves.	Human beings	Domestic animals	Cash	Unpaid labour	Tolls	Fines

5. Preparation of a census of families under the following heads :—

Serial No. of family	No. of		No. of	
	Males	Females	Children	Adult

Village customs	'Occupation' (income)	Expenditure

In connection with the above, we are told in cryptic language that the *sthānika* is to superintend the fourth part of the kingdom 'in the same manner as the *gopa*'. Apparently he was expected to prepare similar registers of census records for the whole area comprised within this jurisdiction. We are lastly told in the same connection that 'spies disguised as householders' should be sent to selected villages by the *samāhartā* for making the following kinds of inspection :—

1. Inspection of fields under the heads of area and output.

2. Inspection of houses under the heads of the revenue assessed (*bhoga*) and remissions (*parihāra*).

3. Inspection of families (*kulas*) under the heads of caste, occupation, number of residents,[72] income and expenditure.

The functions of the *gopas* described in the foregoing paragraphs may be fitly compared with those of the modern *pāṭwāris* ('village accountants'). Common to both is that

(*a*) they are appointed not to single villages but to circles of varying extent ;

(*b*) they are directed and controlled by superior revenue officers with wider jurisdictions ;

(*c*) they are charged with keeping the village accounts in respect of the government revenue, with recording changes in ownership due to transfers, with keeping up-to-date field registers and with preparing various returns.[73]

The *gopa*, however, was not only subject to the general control of the *samāhartā*, but the latter used a special means of checking his records by deputing inspectors to selected villages. Moreover, the *gopa's* statistical returns went far beyond those of his modern counterpart, for he was entrusted with the preparations of very comprehensive census lists of the villages, including not only the caste, occupation, status and the like of the villagers, but also the amount of their income and expenditure. The two-fold census according to houses and according to families was apparently called for by the fact that a number of families might live in the same house.[74]

To complete the parallelism between the Kauṭilyan arrangement and the later methods of revenue assessment, it may be mentioned that the *sthānika's* charge ('one-fourth of the kingdom'), which apparently formed the basis of the grand revenue-roll of the kingdom. bears some resemblance to the later fiscal divisions called *parganās*. On the other hand, the *kānungos* of the later system who were placed in charge of the *parganā* accounts appear from the above description to have their counterpart not in the *sthānikas*, but in the *samāhartā* who, as we have seen, is entrusted with the immediate direction and control of the *gopas* as well as the preparation of the revenue returns.

A careful consideration of the methods of records and statistical returns contemplated in the

Arthaśāstra serves to show some striking anticipations of the later systems of revenue settlement in the earlier period. It is true that the methods of payment of the land-revenue in kind together with the almost complete absence of grades of proprietary rights in the *Arthaśāstra* must have contributed materially to the simplicity of the ancient system. It is, however, important to remember that the methods of survey and classification of soils must have formed at this period, as in later times, the essential preliminary of land-revenue assessment. Evidence to this effect is furnished by the registers of the *gopas* containing the boundaries of the villages and the areas of the fields as well as the inspection reports of the spies specifying similarly the extent of fields. Indeed, the *Arthaśāstra*, elsewhere[75] mentions under the class 'country-part' (*rāṣṭra*) a branch of revenue called *rajju* ('ropes'). In its non-technical sense the term *rajju* is a general land-measure consisting of ten *daṇḍas*, each *daṇḍa* ordinarily comprising four *aratnis* (otherwise called 'Prajāpati's hand') *i. e.* 96 digits. As used in the technical fiscal sense, it apparently refers to the unit of measure just mentioned applied for the purpose of cadastral surveys, and the revenue from this source would perhaps consist of the cost of settlement in modern times from the parties concerned.[76]

The Kauṭilyan account of land-revenue assessment and collection described above is partly con-

firmed and partly supplemented by references in the literature of folklore. The *Kāma Jātaka*[77] mentions how a king's officers came to a village to measure the fields and the cultivators thereafter sought for remission of the revenue. The *Kurudhamma Jātaka*[78] mentions a group of eleven persons in the Kuru kingdom, who are renowned for practising "the Kuru righteousness." Among them are included :

1. The *rajjugāhako amacco* (shortened into *rajjuko*) 'the rope-holding officer.' In the fuller version of the story, he is described as measuring a field in primitive fashion by holding one end of a rope *(rajju)* tied to a stick, while the other end is held by the possessor of the field. Seeing a crab-hole at the point where he is about to pitch the stick, he reflects that if he should place it in front he would cause a loss to the king's revenue, while if he were to place it behind he would cause a loss to the householder.

2. The *seṭṭhi* ('merchant'). In the story he plucks out a handful of the ears of rice from his own field, when he reflects that he had still to pay the king's share *(bhāga)* and had unwillingly taken a handful of rice beforehand.

3. The *doṇamāpako* (shortened into *doṇo*), 'the measurer with the *droṇa* measure.' In the story he sits at the door of the royal granary causing the king's share to be measured, when owing to a sudden fall of rain he rushes indoors, throwing

the grains he has used as markers into the heap of rice.

The above would seem to point to the following methods of assessment and collection of the land-revenue that were in vogue in ancient times :—

1. The fields were measured by the royal officers for the assessment of land-revenue. But a standard measure had not yet been brought into vogue. Sometimes the measurement was immediately followed by increase of assessment probably by disclosing plots not accounted for in the royal revenue-roll.

2. The land-revenue was apparently realised by the method of appraisement of the standing crops which is now called *kānkut*.

3. The king's grain-share was received at the State granary by an officer whose title shows that the *droṇa* was the unit of measurement.

Not only does the *Arthaśāstra* give us a classified list of the various branches of land-revenue and the principles of their assessment, but there may be detected in its description of the ordinary routine of administration as well as of State emergencies the outlines of a definite agricultural policy. The principal aim of this policy was to exploit the resources of the kingdom to the advantage of the State treasury without bearing harshly or even unkindly upon the cultivators. Thus in the above-mentioned chapter describing the measures for settlement of land, we are told that villages consisting

mostly of Śūdra cultivators should be founded at intervals of one or two *krośas*. This preference of an author of Kauṭilya's strong Brahminical predilections for Śūdra cultivators is doubtless explained by the fact that the latter were principally liable for payment of the land-revenue and similar charges. We are next told that the king should grant prepared fields to tax-payers (*karadas*) only as their personal property,[79] but must not take away unprepared fields from those who have made them fit for cultivation. In the immediately following lines, Kauṭilya asks the king to confiscate the fields of those who have failed to cultivate them and grant them to other people or to the village labourers and pedlars. These rules evidently imply the king's right to dispose of lands under colonisation to the extent of limiting the duration of the grants to the life-time of the tenants ('tax-payers') and of evicting tenants who neglect to cultivate their assigned plots. But the tenants who have made the land fit for cultivation at their own cost are expressly guaranteed against eviction. We are next told that the tenants who are unable to cultivate their fields should pay a slight tax[80] and should be favoured with the grant of grain, cattle and cash. It is interesting to note that the provision of seeds and food to the cultivators as well as the advance of loans at the low rate of one per cent. is inculcated in the *Mahābhārata*[81] in the course of the sage Nārada's discourse to king Yudhiṣṭhira

on polity (*Rājadharma*). The general rule of the *Arthaśāstra* in connection with the present point is sufficiently stringent. The king, we are told, should grant advances and remissions such as contribute to the increase of his treasury and avoid those that have a contrary tendency. For, as Kauṭilya says, the king with a depleted treasury devours his own subjects. But the actual instances given by Kauṭilya indicate a more generous treatment of the cultivators. Thus in the present context the king is enjoined to grant remissions to the cultivators at the time of their settlement or else as they settle down.[82] Elsewhere[83] Kauṭilya mentions that the king is to advance grain, cattle, cash and the like to those who are colonising a tract of country and should purchase for cash one-fourth of the grain after deducting the amount needed for seeds and provisions. Reverting to the earlier chapter,[84] we find the *Arthaśāstra* inculcating remissions when the land is invaded by a hostile force or by forest marauders, or is afflicted with disease and famine. So also in the chapter describing the measures for counteracting providential calamities,[85] the king is asked to advance seeds and provisions, to open relief-works and perform the like function during times of famine. A more general note is sounded in the injunction that the king is to protect agriculture against the oppressive burdens of fine, unpaid labour and taxes. Another important feature of the Kauṭilyan agricultural policy is the attention paid

to the construction of reservoirs (*setu*) by the king or by others with his material assistance. Similarly, in the above-mentioned discourse of Nārada in the *Mahābhārata*, attention is drawn to the construction of large and full tanks, so that agriculture might not have to depend upon the rainfall. The last point to be noted in connection with the Kauṭilyan policy is the strict control maintained by the State authorities over the lives of the tenants. Not only are the family duties to be enforced by means of fines, but gardens and places of recreation are forbidden to the cultivators, while the dancers, singers, actors and the like are expressly interdicted to them lest there be obstruction in the cultivation of lands.

Land-revenue in the Smṛtis.

When we turn to the section on polity (*Rāja-dharma* and *Nīti*) in the literature of the *Smṛtis*, Epics and the *Purāṇas*, we meet with descriptions of the branches of revenue which are neither so full nor so well arranged as those of the *Arthaśāstra*. We are, however, frequently able in this case to trace the sequence of development from crude to relatively advanced methods. In so far as the sources of land-revenue and similar charges in those works are concerned, they may be conveniently

summarised under the following heads :—

A. *Bali (the king's grain-share).*

The *Arthaśāstra,* as we have seen, distinguishes between *bhāga* and *bali,* taking the former to mean the king's grain-share and the latter some kind of additional cess. Our present sources, however, ignore the *bhāga* in its technical sense and apply the term *bali* to mean the king's grain-share.[86] The *bali* is fixed by Vaśiṣṭha[87] (under the generic designation of wealth) and by Viṣṇu[88] at the uniform rate of one-sixth, while Gautama mentions[89] three distinct rates, *viz.*, $\frac{1}{6}$, $\frac{1}{8}$ and $\frac{1}{10}$, no doubt, as the commentator remarks, with respect to good, intermediate and bad soils respectively. Manu similarly mentions[90] three distinct rates of $\frac{1}{6}$, $\frac{1}{8}$ and $\frac{1}{12}$ from crops. In the *Rājadharma* section of the *Mahābhārata,* the rate of the *bali* is repeatedly[91] fixed as $\frac{1}{6}$, but its version of the origin of kingship shows[92] that the lower rate of $\frac{1}{10}$ was traditionally held to have been originally in vogue. In the *Rājadharma* section of the *Agni-purāṇa,*[93] two distinct rates, namely $\frac{1}{6}$ and $\frac{1}{8}$ are mentioned for as many different kinds of paddy crops. In the above, it is obvious that the rule permitting different rates for different qualities of soils or for different crops involved a more advanced principle of assessment than the rule in favour of a uniform rate.

B. *Miscellaneous Contributions from the Villages.*

According to Vaśiṣṭha,[94] the use of rivers, dry grass, forests, 'places of combustion'[95] and hills should be exempt from taxation, or in the alternative those who depend upon them for livelihood should pay something to the king. Here the use of rivers apparently refers to irrigation or fisheries, while dry grass, forests and places of combustion as well as hills may refer to the use of jungle products by the villagers. Gautama[96] enjoins the king to take one-sixth of roots, fruits, flowers, medicinal herbs, honey, flesh, grass and fire-wood, while he quotes[97] the opinion of some to the effect that the king should take $\frac{1}{50}$ of cattle and the contribution in cash. In the later *Smṛtis* the above and other sources of revenue are all included in the regular body of the king's income. Thus Viṣṇu[98] mentions the following schedule of taxes :—

1. Meat, honey, clarified butter, medicinal herbs, scents, flowers, roots, fruits, flavouring substances. wood, leaves, skins, earthenware, stoneware and wicker-work ... ... $\frac{1}{6}$
2. Cattle, cash and clothes ... ... $\frac{1}{50}$

The list in Manu[99] comprises all the items with the exception of clothes and the addition of grass. A somewhat variant list occurs in the *Agni-purāṇa*[100] :—

1. Cattle and contribution in cash ... $\frac{1}{5}$ or $\frac{1}{6}$ *(sic)*
2. Scents, medicinal herbs, flavouring substances,

flowers, fruits, roots, leaves, grass, bamboo, skins, wicker-work and stoneware $\frac{1}{5}$ or $\frac{1}{6}$

3. Honey, meat and clarified butter ... $\frac{1}{6}$

In the above list the contribution of $\frac{1}{50}$ of cattle apparently consisted of a periodical (probably annual) levy of this amount or value upon the agricultural livestock of the cultivators. The Jaina text above-mentioned includes under the class 'taxes on things' *(dravyakara)* the charges imposed severally upon cows, buffaloes, camels, (other) domestic animals, she-goats and bullocks.[101] In the *Āin-i-Ākbari,*[102] the tax on cattle *(gāu shumāri)* and market dues on the sale of cattle are mentioned in a list of taxes abolished by Akbar. In Kashmir until recent times every tenant had to pay to the State two annas per sheep for the privilege of grazing the animals on the mountain pastures.[103] To the present time revenue terms in vogue in backward tracts of British India refer to the tax on cows and so forth.[104]

Turning to the next item, we may observe that the term *hiraṇya* (explained by us as 'contribution in cash') has been usually translated both in the present context and that of the ancient Indian land-grants as 'gold.'[105] This translation, however, has been found to be so little satisfactory that various attempts have been made to throw further light upon its meaning. Thus it has been suggested[106] that it was a tax 'on the hoard or capital or on the annual income' *(sic).* A more

desperate explanation that has been offered[107] is that it refers to the right of the State to the gold and probably other mines as well. Now this current interpretation of *hiraṇya* as gold may be shown to be untenble on the following grounds :—

(*a*) In the *Smṛti* texts above referred to *hiraṇya* is usually joined with *paśu* (domestic animals), and it occurs along with the crops, trees, roots, fruits, flowers, leaves, grass and so forth among the recognised sources of the king's revenue. It, therefore, evidently belonged to the group of taxes relating to the simple agricultural and industrial products of the village.

(*b*) In the land-grants *hiraṇya* is often conjoined[108] with *bhāgabhogakara* which, as we shall see later on, has to be understood in the sense of the king's customary grain-share called *bhāga* in the *Arthaśāstra* and *bali* in the *Smṛtis.* In other cases,[109] it is joined with *dhānya* or the king's share of the crops. *Hiraṇya,* therefore, was a tax of the same nature as the king's grain-share which was paid in kind.

(*c*) It is extremely improbable for a State like that contemplated in the *Smṛtis* to draw part of its normal revenue from gold, whether we understand by it a tax on the accumulated hoard of the metal or a tax on the income estimated in gold currency.

The clue to the proper interpretation of *hiraṇya* is furnished by certain conditions of land-revenue prevalent in later times. In the mediaeval period of

Indian history, while payments of the land-revenue before the fiscal reform of Todar Mall were made in kind, certain classes of crops (called by the title of *zabti*) were always assessed in cash on the ground that it was very difficult to divide them into shares.[110] It may be surmised that the ancient *hiraṇya* was a tax of this nature. It was, in other words, a tax in cash levied upon certain special kinds of crops as distinguished from the tax in kind which was charged upon the ordinary crops.

As regards the contribution of one-sixth from scents, herbs, flowers, fruits, wood, roots, leaves and grass, parallels may be traced in the later literature as well as the actual practice of later times. The Jaina text above quoted mentions under the class taxes on things *(dravyakara)*, the taxes levied severally upon grass, straw, chaff, wood and charcoal. To judge from later examples, it would seem that such taxes were levied not upon all classes of these articles, but only upon the most valuable of them. In the Hindu State of Kashmir walnut-trees, fruit-trees and apricots were liable to taxation until comparatively recent times.[111] In some of the Hindu States of the Punjab the Government still exercises the right of ownership with respect to certain special kinds of trees.[112] In many parts of British India the landlords in their private estates, and the Government in the Government-owned lands still exercise proprietary rights over certain valuable kinds of trees and grass. It is usual

in such cases to charge a special tax (*dālkātti*) for lac grown on the *kusum* and *palāś* trees. In the Kolhan Government Estate in the district of Singhbhum myrobalans and *sābāi* grass grown even within the limits of the village jungle are controlled by the Forest Department. In the Tributary States of Orissa *sābāi* grass, skin and other products are annualy leased out by the State to the contractors.[113]

The contribution of one-sixth upon meat, honey and clarified butter would evidently comprehend all the agricultural occupations of a simple village community, while similar contributions upon earthenware, stoneware, wicker-work and clothes would comprise the whole stock of its manufacturing industry. Evidently the principle of taxation in this case was to leave no branch of the villagers' income, whether agricultural or industrial, free from the revenue assessment.[114]

C. Receipts from Embanked Reservoirs (setu)

Under the heading of Boundary Disputes, the *Smṛtis* mention a rule of law showing how the advantages from reservoirs constructed by private parties sometimes went to the king. According to Yājñavalkya,[115] when a person erects a *setu* in another's land without informing the owner thereof, the latter enjoys the advantages of its erection and in his absence the king. This explains the rule of

Nārada:[116] "If a man were to set in use a *setu*, erected before but thereafter deserted, without asking the owner's permission, he would not enjoy its advantage. But in the event of the owner's death and that of the heirs of his family, he should first obtain the king's permission and then set the *setu* in operation." Evidently, then, in the case of embanked reservoirs where the ownership was lost (as in the case of other property which lapsed to the crown for failure of heirs), the king was regarded as the rightful owner. With this provision of the *Smṛtis* we may well contrast the liberal rule of the *Arthaśāstra*[117] entitling the restorer of decayed or neglected lakes or reservoirs to remission for four years and the full right of sale and mortgage.

D. *Additional Imposts : Perquisites to the Village Headman.*

A passage of Manu,[118] while mentioning a list of the king's receipts, distinguishes between the terms *bali, kara, śulka, pratibhāga,* and *daṇḍa.* Of these the term *kara* is explained by the commentators in different senses, namely, (*a*) the receipts of commodities or the receipts in kind (Medhātithi),[119] (*b*) the tax in cash payable on land (Sarvajñanārāyaṇa), (*c*) the king's dues paid at the military stations and so forth (Rāmachandra), (*d*) the tax payable by the inhabitants of villages and towns every month or according to

the rule of payment in *Bhādra, Pauṣa* and other months (Kullūka), and (*e*) the tax payable by the inhabitants of villages every month (Rāghavānanda). The last two interpretations are very much in accordance with Bhaṭṭasvāmin's explanation of the term in the text of Kauṭilya above-mentioned.[120] On the other hand, Medhātithi's explanation would seem to be tautologous in view of the inclusion of *pratibhāga* in the same list, while Kullūka's explanation is not supported by any independent evidence. *Kara* would thus be a periodical tax levied primarily, as it seems, upon agricultural land over and above the king's normal grain-share.[121] As to the term *pratibhāga,* it is explained by Medhātithi in the sense of 'offerings of fruits, flowers, roots, grains and the like. With this may be compared the king's daily dues from the villages such as food, drink and fuel, which, according to another text of Manu,[122] the village headman ('the lord of one village') should receive as his perquisite.

As regards the revenue-free lands, Yājñavalkya, while laying down the procedure for royal grants, has in view[123] the grant of lands *(bhūmi)* as well as assignment of revenue *(nibandha).* As this rule is laid down for the benefit of the king, the commentator Vijñāneśvara understands it to mean that the governor of a district *(bhogapati)* has no right to grant lands or assign the revenue.

Land Revenue and Miscellaneous Charges in the Śukranīti

As a fitting sequel to our description of the land-revenue system of the *Arthaśāstra* and the *Smṛtis,* we may mention the arrangements devised for the same in the late medieval work on polity called the *Śukranīti.*[124] It lays down, to begin with, the following rates of the king's grain-share :—

1. Lands depending upon rivers (*i. e.,* river-irrigated lands) ... ...$\frac{1}{2}$
2. Lands depending upon tanks and wells (*i. e.,* tank-irrigated lands) ... ...$\frac{1}{3}$
3. Lands depending upon rain water (*i. e.,* un-irrigated lands)... ... ...$\frac{1}{4}$
4. Barren land 'filled with stones and the like' $\frac{1}{6}$

The enhanced rates of the above list as compared with those of the preceding systems are undoubtedly to be explained in the light of the later times to which it refers. In the same context, we are told that the occupation of the cultivator is the best where he makes a profit of twice the amount of the king's dues and the like. In other words, one-third of the net produce was held to be the highest legitimate share of the king. Besides the above, the *Śukranīti* refers to the usual tax in cash. As the king, we are told, receives a tax in cash (*rājabhāga*) of 100 silver *karṣas* from the cultivators, he should make over $\frac{1}{20}$ of his share to them. Unfortunately, this somewhat ambiguous text fails

to mention what unit of land was assessed to the tax of 100 silver coins. The *Śukranīti*, moreover, mentions the taxes upon cattle and upon the produce of the village jungle that are well known to the *Smṛtis*. The schedule of rates is as follows :—

1. Gatherers of dry grass, wood, etc. ... $\frac{1}{20}$
2. Increments of goats, sheep, cattle and horses ... ... $\frac{1}{8}$
3. Milk of buffaloes, goats, sheep, and cows ... . $\frac{1}{16}$

In connection with the last point it is mentioned that the milk required for the house-holders is exempt from taxation.

Some light is thrown upon the methods of land-revenue assessment and collection in the *Śukranīti* by a few other texts in the same connection. The king, it is declared,[124] should assess the land-revenue (*bhāga*) after causing the lands to be classified according to their fertility and measured according to their extent. Elsewhere[125] we are told that the measures of length, like the measures of size and capacity, should be marked with the king's seal. This evidently implies a system of land measurement according to the standard measure and of classification of soils forming the basis of the revenue assessment. As regards the collection of the land-revenue, the *Śukranīti*[126] seems to introduce the innovation of a middleman. The king, we learn in one place, is to issue revenue writs marked with his own seal to each cultivator. He is to receive the revenue

from a selected rich man after taking a security from him or by accepting the equivalent sum in lump or from month to month or from season to season. In this important passage is evidently contained a reference to the use of the farming system under a class of *zemindars*.

The *Śukranīti* follows the general trend of agricultural policy that is laid down in the Hindu technical literature on polity. It advocates, for instance, remission of the land-revenue for improvements and reclamation. No tax *(bhāga)*, we are told in one place,[128] should be assessed upon persons who improve the lands by the construction of tanks, artificial water-courses and the like, as well as those who bring fresh land under cultivation, until they have earned twice their outlay.

NOTES

[1] II, 3.

[2] Five, according to Sh. and Gan., six according to M. who takes *mūlavāpa* in the original to consist of two separate items. In the present chapter the following abbreviations will be used : Sh.=Shamasastry ; Gaṇ.= T. Gaṇapati Śāstri, ed. *Arthaśāstra of Kauṭilya* (Trivandrum, 1924-1925), M= J. J. Meyer, *Das Altindische Buch vom Welt- und Staatsleben, Das Arthaśāstra des Kauṭilya*, Leipzig, 1926 ; Bhaṭṭ= Bhaṭṭaśvāmin's comm. on *Arthaśāstra.*

[3] II, 321 ff. [4] II, 15.

[5] The above follows the rendering of M. who gives the equivalent *hinzutritt.*

[6] II, 15. [7] II, 24.

[8] *Svabhūmi,* thus rendered by Gaṇ. and M. following Bhaṭṭ. On the other hand, this term is tr. as 'crown lands' by Sh. and *königliche domäne* by Jolly. This difference, however, does not alter the present interpretation of the whole.

[9] *Vāpātiriktam,* so explained by Bhaṭṭ., Gaṇ., Sh. and M. Another explanation has been recently suggested by E. H. Johnston (*JRAS.*, 1929, p. 92) who adds *vā* after *vāpātiriktam* and understands the whole passage to mean that 'alternately the land should be let out to cultivators who pay half the produce as rent on the *vāpātirikta* system,' *i. e.*, the system under which 'an amount equal to the seed sown is deducted from the gross produce of the field and handed over to the tenant, the balance being then divided between the king and the tenant.' This explanation, which is supported by the writer's testimony regarding the prevalence of similar conditions of tenure in Bihar at present, may be the right one.

[10] The above follows the expln. of Gaṇ and M. On the other hand, E. H. Johnston (*loc. cit.*, pp. 94-95) suggests an amended translation of *chaturthapañchabhāgikam* as 'paying a fourth or fifth share of the produce as rent' and that of *svavīryopajīvins* as 'those who live by exploitation of their martial qualities.' This explanation is plausible enough, but it is disproved by the fact that Megasthenes (according to Strabo) testified to the tilling of lands by the cultivators of the Maurya Empire on condition of their *receiving* one-fourth of the produce (See below).

[11] A probably better explanation of this passage is that suggested by E. H. Johnston (*loc. cit.*, p. 95) who would explain it in the following way : "They may pay a share other than those set out in the previous sentence, as may be agreed on" except in cases "where the king's stocks of grain are deficient," when apparently the land is to be cultivated by the king's officers instead of being let out on favourable terms to the tenants.

[12] The above follows the construction (*svasetubhyaḥ* joined on to the following sentence) adopted by Bhaṭṭ. and followed by Gaṇ. and M. This is justified, among other reasons, by the antithesis evidently intended between *svasetu* and *nadī, etc.*, in the following sentence. As to the term *svasetu,* Gaṇ. takes it to mean 'reservoirs and the like constructed by the cultivators themselves.' Though this meaning gives the most natural sense and the one best fitting the famous maxim of the king's lordship of land and water quoted by the commentator, it fails to explain why the use of the State irrigation-works should not be subject to the water-rate. In the following book dealing with the Civil Law, Kauṭilya (III, 9) refers to the rents for the use of private irrigation-works. This points by analogy to the prevalence of charges for the use of State irrigation-works as well.

[13] I follow E. H. Johnston's suggested reading (*loc. cit.* p. 9) of *kedāre* instead of readings *kedāram* (Sh. and Jolly-Schmidt) and *kaidāram* (Gaṇ), as this very much improves the sense.

[14] *Cf.* Stein, p. 128 ; Meyer, pp. 180-181 *n.*

[15] *Cf.* Bernhard Breloer, *Kauṭalīya-Studien*, I, p. 75.

[16] Stein, pp. 128-129, 238 *n.*

[17] *Cf.* Nandapaṇḍita's comm. on Viṣṇu, LVII, 16 : "An *ardhika* is one who yields half the produce of his field to the king." The *ardhikas* (otherwise called *ardhasīrins*) are mentioned in the *Smṛtis* (Manu, IV, 253 ; Yāj., I, 166 ; Viṣṇu, LVII, 10 ; *etc.*) as a favoured class of Śūdra cultivators whose food may be taken by householders of the regenerate classes.

[18] Baden-Powell, *Land Systems*, Vol. I, pp. 119, 577 ; Vol. III, p. 476 ; Sarat Chandra Ray, *The Mundas and their country*, App., p. xlix, *etc.*.

[19] *Megasthenes und Kauṭilya*, p. 239.

[20] See M's alternative explanation of the above text, p. 181 *n.*

[21] Baden-Powell, *Land Systems*, Vol. II, p. 574.

[22] *Ibid*, pp. 353-354. [23] II, 15.

[24] I, 13. A reference in Kālidāsa's famous drama, the *Śakuntalā* (Act II), shows how this particular form of pious contribution from the hermits had been commuted in its time into the more shadowy contribution of one-sixth of their accumulated spiritual merits.

[25] Kaut., II, 35.

[26] It may be mentioned that those two classes of soils are still assessed at different rates in Bihar and other provinces.

[27] V, 2.

[28] *Cf.* the definition of *bhāga* as 'one-sixth and the like payable to the king' in the *Arthaśāstra* text quoted by

Kṣīrasvāmin in his commentary on *Amara*, II, 8. 28.

[29] Comm. on *Amara*, II, 8. 28.

[30] Less plausible, because not sufficiently authenticated, explanations of *bali* are 'religious tax' (Sh), 'receipts from begging', (Gaṇ.), the so-called voluntary contributions of the subjects (M.). On this, see the author's paper *Some Hindu fiscal terms discussed* in *Proc. All India Oriental Conference* (Allahabad, 1928).

[31] The first two interpretations are offered by Sh. and the third by Gaṇ. The *Arthaśāstra,* moreover, knows the use of *kara* in the sense of a tax in general. *Cf.* Kauṭ., I, 13 *(daṇḍakara)* ; *ibid*, II, 1 ; III, 10, *etc,. (karada),* In Kauṭ., V, 2, *kara* seems to be used in the specific sense of an emergency tax levied upon dealers, artisans and the like.

[32] The vernacular commentary quoted by Gaṇ. understands it to mean the portion of oil, rice and the like contributed by the troops for the king's benefit when receiving their supply of rice, corn and so forth. But this interpretation is improbable in view of the juxtaposition of *senābhakta* with *piṇḍakara, ṣaḍbhāga, bali* and so forth in the text of Kauṭ aforesaid.

[33] Among the *abwabs* of Bengal expressly declared to be illegal by decisions of the High Court may be mentioned the *pūrvi bhikṣā* which was a sum collected on the occasion of the ceremony of first partaking of rice by the *zemindar's* son. See *Bengal Tenancy Act, 1885,* ed. Chatterjee and Kerr, 6th ed., p. 275.

[34] Kauṭ., II, 6. Elsewhere (II, 8) Kauṭ. mentions the presents in cash among the methods of increasing the king's revenue.

[35] Fick, *Die Sociale Gliederung*, p. 76 ; *P. T. S. Dict.*, s. v. *paññākāra.*

[36] p. 692. [37] LVIII, 11. [38] Kauṭ., II, 35.

[39] From Kauṭ's mention of 'benevolences' (*praṇaya*) levied upon breeders of animals (V, 2), it may be surmised that some kind of charge was imposed upon them during normal times.

[40] I, 13. [41] II, 17. [42] II, 35.

[43] The text of the late *Smṛti* work attributed to Śaṅkha and Likhita which Chaṇḍeśvara quotes in his *Vivādaratnākara* (p. 662) mentions that the towns were exempted from the dues for unpaid labour (*vaiṣṭīka*) and dues for service as messengers (*jāṅghika*),

[44] II; 7. [45] II, 15. [46] X, 4.

[47] II, 1 [48] Vol. I, pp. 149-150.

[49] *Ibid*, p. 339. The prevalence of the system of unpaid labour may be traced in various parts of Northern India through the mediaeval period down to our own day. *Bhet* and *begar* occur in the list of imposts formally abolished by Aurangzeb in 1673 A. D. (Sarkar, *Mughal Administration*, p. 126). In the Hindu States of Rajputana and the Himalayan States, *begar* is a standing complaint of the people at the present time.

[50] Kauṭ., II 34. [51] *Ibid*, IV, 13. [52] *Ibid*, II, 271.

[53] *Cf*. Gaṇ's expln. of *choraraksaṇam, sārthātivāhyam* and *gorakṣyam* in the concluding verse of Kauṭ., II, 34.

[54] *Cf*. II, I ; III, 10, *etc*. [55] II, 1.

[56] V, 2, [57] II, 20,

[58] Baden-Powell, *Land Systems*, Vol, I, p. 190.

[59] V, 2. [60] See Kauṭ., II, 35.

[61] Manu, VII, 119 ; *Mahā*., XII, 87. 6-8.

[62] *i. e*., 'as much land as can be cultivated with twelve oxen.'

[63] *Cf*. Baden-Powell, *Land Systems*, Vol. I, p. 180ff. ; *ibid*, Vol. II, p. 467, *etc*. [64] V, 2.

[65] In the Mughal imperial system the royal princes and high officers sometimes received fixed cash salaries from

the imperial exchequer in addition to their assignment of *jāigīrs. Cf.* Sarkar, *History of Aurangzeb*, Vol, I, pp. 179-180.

[66] The reference is to V, 3 where Kauṭ. enjoins the king, who is determined to colonise waste lands, to grant cash allowances (*hiraṇya*), but not villages.

[67] The contrary interpretation of M. (*die Leistungen für das Heer*), involving the rejection of the interpretation of Sh., Gaṇ., Stein, Hillebrandt and others, is untenable. As the *āyudhīya* is distinguished in the above-mentioned text of the *Arthaśāstra* from the items grains, cattle, cash, raw materials and the like, it must be something different in kind from all the rest. Moreover, M. himself holds it to be very likely that some villages paid their taxes in the form of military contingents. Elsewhere (V, 3.), *āyudhīya* is undoubtedly used by Kauṭ. in the sense of 'troops' and M. himself translates it as *soldaten.*

[68] II. 19 [69] II, 35

[70] For this explanation of the term *āyudhīya*, see above.

[71] *Pratikara* trans. as *steuerersetzungen* by M. who rightly rejects the renderings 'fixed tax' (Gaṇ.) and 'dairy produce in lieu of tax' (Sh.). The *Rājataraṅgiṇī* uses it in the sense of allowances paid by the State to dispossessed owners of temple lands (see below, Part III, Ch. V).

[72] *Jaṅghāgram* in the original, trans. as *kopfzahl* by M. ; Gaṇ. explains it as 'two-footed as well as four-footed creatures.'

[73] For full accounts of the *pāṭwāris*' duties, see Baden-Powell, *Land Systems*, Vol. II, pp. 278 ff., 512ff., 734. These are conveniently summarised in the same author's *Land Revenue in British India* (2nd ed., pp. 28-29).

[74] Another link between the *Arthaśāstra* and later times is furnished by the fact that a census of houses was taken in Akbar's land-revenue system to complete the

village records. The fee for this census was included in the list of *abwabs* formally abolished by Aurangzeb in 1673 A. D. (Sarkar, *Mughal Administration*, p. 123).

[75] II, 6,

[76] See Kauṭ., II, 20. The difference between the *rajju* and other land-measures mentioned by Kauṭ, in this chapter may be indicated in tabular form as follows :—

Name of measures	Unit
Rajju	Hand of 24 digits
Standard measure of pasture lands	„ „ 28 „
„ „ camping-grounds	„ „ 42 „
„ „ forests and raw materials	„ „ 54 „
„ „ roads and wells	Unit of 108 „
„ „ *Brahmadeya* and charitable grants	„ 192 „

Similarly, the *Āin-i-Ākbari* (tr. Blochmann and Jarett, Vol. II, pp. 58-59) mentions three kinds of the *Ilāhī gaz* then current throughout Hindusthan, of which the long *gaz* was used for the measurement of cultivated lands, the short *gaz* was used for cloth, arms, chairs, carts, and so forth, while the middling was employed to measure buildings, *etc.*

[77] *Jāt.*, Vol. IV, p. 109.

[78] Shorter version in the *Dhammapada* commentary (Bk. XXV, 2a), fuller version in the *Jātaka* commentary (Vol, III, p. 380).

[79] *Ekapuruṣikam,* so explained by M. ; the alternate expln. 'only for life' (Sh) amounts to the same thing.

[80] The above follows the reading (*apahīnam*) and expl. of M. On the other hand, Gaṇ. reads *avahīnam* and explains the passage to mean that those who have failed

to cultivate the lands received by them should make good the loss. But this, though in keeping with other texts of Kauṭ. (II, 15 ; V, 3), involves a *hiatus* with the following sentence.

[81] II, 5. 76-78.

[82] *Yathāgatakam* explained as above by Gaṇ.

[83] V, 2. [84] II, 1. [85] IV, 3.

[86] In the Pali Buddhist literature, land-revenue is indicated by the terms *bali* and *bhāga.* For references, see *P. T. S. Dict.*, s. v. *bali* and *bhāga.* The Sanskrit standard lexicons go a step further and frequently identify *bali, bhāga* and *kara* as synonymous terms (For references, see writer's paper *Some Hindu fiscal terms discussed, loc. cit.*). A text quoted in the great Jaina lexicon, *Abhidhāna-rājendra* (s. v. *kara*) mentions, in a list of sixteen *karas,* the *kṣetrakara* which is defined as consisting of taxes of different kinds of the nature of *śulka* and so forth which are assessed upon fields.

[87] I, 42. [88] III, 22-23. [89] X, 24

[90] VII, 130. [91] *Ibid*, XII. 69. 25 ; 71. 10 ; *etc.*

[92] XII, 67. 16-32. [93] CCXXIII, 26-27.

[94] XIX, 26-27.

[95] *Dāha,* tr. as above by Bühler on the authority of the commentator Nandapaṇḍita.

[96] X, 27. [97] X, 25. [98] III, 25.

[99] VII, 130-132. [100] CCXXIII, 27-29.

[101] The commentator understands these charges to mean taxes on sales of the animals concerned, payable either in kind or in cash.

[102] Thomas, *Revenue Resources of the Mughal Empire,* p. 17.

[103] Lawrence, *The Valley of Kashmir,* p. 438.

[104] *Cf. The Settlement Report of the District of Palamau,* 1913-1920, App. P., s. v. *bacchkar, bardanccha.*

[105] *Cf.* the trs. of Bühler in *S. B. E.*, Vol. II, p. 227 ; *ibid*, XXV, p. 237 ; Jolly, *ibid*, VII, p. 16 ; Shamasastry, *Arthaśāstra* tr., 2nd ed., p. 173 ; Meyer, *Das Arthaśāstra des Kauṭilya*, p. 225. Also *cf.* the trs. of Fleet (*Gupta Inscrs.*, p. 124) ; R. D. Banerjee (*Ep. Ind.*, XIV, No. 23 ; *ibid*, XV, No. 18 ; *etc.*) ; D. R. Bhandarkar, *ibid* VII. 46 ; N. G. Majumdar (*Inscrs. of Bengal*, Pt. III, pp. 8, 24, 67, 79, *etc.*). On the other hand, *hiraṇya* is tr. as 'tax in money' by Senart (*Ep. Ind.*, VII, pp. 61-62), 'payment in money' by Kielhorn (*ibid*, p. 160) and 'tax in cash' by Vogel (*Antiquities of the Chamba State*, pp. 167-169).

[106] N. C. Bandyopadhyaya, *Kauṭilya*, Vol. 1, pp. 139-140

[107] Beni Prasad, *The State in Ancient India*, p. 302

[108] *Cf. Ep. Ind.*, Vol, I, No. 10 ; Vol. II, No. 23 ; Vol. III, No. 7 ; Vol. IV, 29 ; Vol. VII, No. 22 ; Vol, XIV, No. 13 *etc.*

[109] *Cf. Ep. Ind.*, Vol. I, No. 13 ; Vol. IV, No. 8 ; Vol. VI, No. 28, *etc.*

[110] See Baden-Powell, *Land Systems*, Vol. 1, pp. 273-4, Cf. *Āin-i-Ākbari*, Blochmann and Jarett's tr., p. 65 ; Forbes, *Rās Mālā*, p. 571.

[111] See Lawrence, p. 437.

[112] *Cf. Punjab States Gazetteer*, Vols. VIIA, p. 25 ; XVIA, p. 73 :

[113] Other examples may be quoted from recent Settlement reports. In Champaran and the neighbouring districts custom distinguishes two kinds of trees, the one belonging entirely to the landlord, while in the case of the other, half of the timber goes to the landlord and half to the *raiyat*. In Chota Nagpur the prevailing custom is that the timber of all trees except those planted by the *raiyat* is at the disposal of the landlord. See the *Settlement Reports* of Champaran (Patna 1922), pp. 38 ff. and of Kolhan Government Estate (Patna, 1922), pp. 39 ff.

[114] Other taxes of the same nature for which no precise

parallel can be found in the *Smṛti* and Epic lists are mentioned in the Jaina text above quoted. Such, *e. g.*, are the taxes on ploughs, the tax on the door-frames (*umbara*), the tax in lieu of the messengers' service (*jaṁghā*), the tax on plots and the tax on work (*karmakara*). The commentator understands the first to be payable in kind and the rest in cash.

[115] II, 161. [116] XI, 20-21. [117] III, 9. [118] VIII, 307.

[119] Contrast the tr. of Dr. Ganganath Jha, *Manusmṛti*, Vol. IV, Part II, p. 340, as 'what is paid in cash.' In the same context, Jha renders *bali* loosely as 'tributes.'

[120] See above, p. 36.

[121] It may be noticed here that a text quoted in the great Jaina lexicon (s. v. *gāmāgāra*) mentions that while villages were liable to the *kara*, the towns were immune from the same.

[122] VII, 118. It may be added that *Agni-purāṇa*, CCIII, 2 applies the term *bhoga* to the perquisites of the officers in charge of 1, 10 and 100 villages as well as the governor of the district. For *pratibhāga*, Sarvajñanārāyaṇa and Rāghavānanda have the reading *pratibhoga*, Govindarāja has *bhūtibhoga* and Nandana has *prītibhoga*. The first of these alternative readings with the variant *prātibhoga* is explained in the *Kalpadrukoṣa* of Keśava (Baroda 1928) in the practically identical sense of presents of vegetables and so forth (*ibid*, p. 102).

[123] I, 318. The commentator Aparārka defines *nibandhas* as involving the arrangement that so much is to be paid for each field by its owner to such a one in such a village during every month or every year.

[124] IV, 2. 120 ff. [125] *Ibid*, 112. [126] I, 309.

[127] IV, 2. 124-125. [128] *Ibid*, 121-122.

CHAPTER III

THE SOURCES OF REVENUE (CONTINUED) : TOLLS, TRANSIT DUTIES, CUSTOMS AND THE LIKE

Tolls and Duties in the Arthaśāstra.

We propose to consider in the present chapter the sources of revenue consisting of the tolls or rather octroi duties, the transit charges, the customs and so forth. In the *Arthaśāstra,* which as usual contains the fullest account, the group of charges under this head falls under two distinct classes :—

(*a*) the fortified city *(durga)* , and

(*b*) the country-part *(rāṣṭra).*

Under the class 'fortified city', the *Arthaśāstra*[1] includes *inter alia* the following five items :—

1. *śulka* ('tolls ; or rather 'octroi duties'),
2. *dvārādeya* (gate-duties'),
3. *surā* ('liquor').
4. *pautavam* (weights and measures),
5. *paṇya-saṁsthā* ('market').

As regards the *śulka* and the *dvārādeya,* Kauṭilya mentions,[2] in the course of his description of the functions of the superintendent of tolls *(śulkādhyakṣa),* that tolls *(śulka)* both for import

and export are to be levied upon goods produced in the country-part and the capital city as well as those brought from outside the kingdom.[3] The rate of the duty upon imported goods in general is declared to be one-fifth of the value,[4] but a distinct schedule of rates is laid down for specific classes of goods as follows :

1. Flowers, fruits, vegetables, roots, seeds, dried fish and meat	$\frac{1}{6}$
2. Conch-shells, diamonds, jewels, pearls, corals, necklaces	Rate to be fixed by experts according to the work involved, the amount of merchandise, the time required for its manufacture, the wages paid and the disposal of the product.[5]
3. Linen, silk and specified kinds of cloth, metals, sandal and similar other articles, wines, ivory, skins and some other specified articles	$\frac{1}{10}$ or $\frac{1}{15}$
4. Clothes, animals, slaves, threads, cotton, scents, medicines, wood, grains,	

oils, sugar, salt, liquors and other specified articles	... ...	$\frac{1}{20}$ or $\frac{1}{25}$

In addition to the above, a charge called 'gate-dues' is to be levied amounting to one-fifth of the *śulka,* but a rebate of the same amount is allowed according to the circumstances of the case and the usefulness of the article concerned.[6]

A careful consideration of the above reveals the following notable features of the *Arthaśāstra* system of tolls. In the first place. the duties are levied not in kind but in cash, evidently after valuation by appraisers. Special experts were engaged for the valuation of the precious substances. In the second place, duties on a diminishing scale are levied for three classes of articles which may be conveniently described as consisting of perishable articles, valuable products and ordinary commodities. Such elaborate arrangements evidently indicate a somewhat advanced stage of development of the branch of revenue concerned.

While on the subject of the *śulka,* mention may be made of another kind of income accruing to the king at the toll-house under the prevalent arrangements for the sale of merchandise in the same place. When the price is raised owing to the mutual competition among buyers, says Kauṭilya, the excess along with the *śulka* should go into the king's treasury. Again, we are told that when

the price is raised above the proper rate of the merchandise by one buyer out of rivalry with another, the king should appropriate the excess or else levy a fine amounting to twice the *śulka.* Evidently the prices were fixed by State regulation (an express rule to this effect is given in the *Arthaśāstra,* IV. 2), and any enhancement of the prescribed rate was held liable to confiscation by the king.

It is interesting to observe that the rule just mentioned relating to the king's confiscation of the extra price of merchandise is perpetuated in the literature on the sacred law and polity. According to a verse of Hārīta, quoted by the commentator on the *Nītivākyāmṛtam,*[7] when the price of merchandise is determined by competition and when it is increased beyond the prescribed rate, the increase should go to the king. According to another verse from Nārada, quoted by the same authority,[8] when the merchandise is given away for a small sum by robbers and so forth, it should go wholly to the king, but the purchaser should get back the purchase-money. The text of the *Nītivākyāmṛtam,* just mentioned, combines both the above points. According to it, the increase in price arising from competition should go to the king and the proper price to the seller, while the merchandise of high value that is sold for a small consideration should go to the king without prejudice to the purchase-money.

A word may be added in the present place regarding the arrangements for the collection of the *śulka* in the *Arthaśāstra* which indicate a remarkably advanced stage of administrative organisation. The *Arthaśāstra*[9] contemplates the collection of tolls upon imports and exports by an officer called the superintendent of tolls at the toll-house. The superintendent, we are told, should erect a toll-house with its distinctive flag near the principal gate of the city. When the caravans arrive at the place, four or five toll-collectors are to put down in writing their names and residence, the amount of their merchandise and the station of affixing the official stamp. Appropriate penalties ranging from a fine to a short imprisonment are laid down for omission of, or forging or tampering with, the stamp. For understating the amount and value of the merchandise out of apprehension of the charge for tolls as well as for fraudulent concealment of the valuable merchandise, other appropriate penalties, *viz.*, fines of eight times the value of the *śulka* or confiscation of the merchandise, are prescribed. The *Arthaśāstra*, moreover, provides for the sale of merchandise at the toll-house at the prescribed price. After the merchandise has been brought down to the foot of the toll-house flag, says Kauṭilya, the pedlars should proclaim their amount and value and ask for the bidders. When the proclamation has been made thrice, it is to be made over to the bidders, the increase in

price due to competition being confiscated by the king. Doubtless to facilitate the collection of the toll, the general rule is laid down that no merchandise is to be sold at the place of its origin. This is accompanied by a list of penalties for removing mineral products from mines, flowers and fruits as well as roots and vegetables from the gardens and all crops from the fields.

The above arrangements must have tended to secure, at the cost of an excessive degree of State interference, the proper collection of the government revenue together with the protection of the purchasers according to the current ideas of the time. It is, however, important to observe that they at the same time must have ensured to the traders the advantage which is now sought to be obtained from the system of bonded warehouses, *viz.*, that of payment of the duty at the time of the sale. The *Arthaśāstra*, moreover, presents in the same context the outlines of what may be called a tariff policy which is marked, so far as it goes, by moderation and good sense. A large number of articles, for example, is altogether exempted from the tolls: these include articles required for marriages, or for a bride going to her husband's place, or for presentation, or for performance of sacrifice, for worship of the gods, for the ceremony of investiture with the sacred thread and so on. On the other hand, the exportation of a number of prohibited articles is punished with fines and con-

fiscation of the merchandise : these include weapons, skins, armour, base metals, chariots, jewels, grains and cattle. In fine, the general rule is laid down that whatever merchandise is a source of affliction to the kingdom and is unproductive should be destroyed, while seeds which are difficult to procure and productive of great benefit should be free of toll.

Let us now turn to another branch of revenue included under the present head, *viz.*, the income from liquors (*surā*). In the above-mentioned list of articles subject to the *śulka*, it will be noticed that liquors (*surā*) are included in a class of goods paying a duty of one-tenth, while intoxicants (*madya*) are included in another class paying a duty of $\frac{1}{20}$ or $\frac{1}{25}$. The term *surā*, however, occurs as an independent branch of revenue under the class 'fortified city' in the classified list of constituents of the king's income.[10] The meaning of this revenue-term may be discovered from Kauṭilya's description of the functions of the superintendent of liquors (*surādhyakṣa*).[11] The superintendent, we are told, should arrange the manufacture of spirituous drinks and leavening stuff as well as for their traffic within a fortified city, the country-part and the camp. The sale is to be concentrated in one place or carried on simultaneously in many places or arranged otherwise according to convenience. A heavy penalty of 600 silver coins (*paṇas*) is prescribed for those who manufacture

or buy or sell it elsewhere and the carrying of liquor out of the village or the house is forbidden. This drastic regulation is sought to be justified on the ground that those engaged in performing their work would otherwise be obstructed, and the Aryan standard of good conduct would be violated. While the drinking shop is required to be made attractive to the customers, rules are laid down for limiting the quantity of sale. On the other hand, it is declared that on occasions of festivals and social gatherings (*samājas*) a general license should be given to drink wine without limit for four days, but those who receive the license for the sale of liquors have to pay a daily fine terminating with the festival.[12] In this connection, we are told that a duty (*śulka*) of five per cent. should be charged upon such liquors as are not royal merchandise and a compensation-fee (*vaidharaṇa*) as well as an indemnity-fee (*vyājī*) should also be charged after inspection of the daily sale.

It would seem from the above that the following revenues were derived from the sale of liquors :—

1. Proceeds of sale of liquors manufactured by the State.

2. Charges imposed upon private manufacturers in the city consisting of the following items : (*a*) Duty (*śulka*) of five per cent., (*b*) Indemnity-fee, (*c*) Compensation-fee apparently assessed upon the net profit which is found to be left after inspection of the daily sale.

3. Tolls (*śulka*) imposed upon the imported liquors and intoxicants.

It now remains to notice two other classes of revenue belonging to the present category, *viz.*, the 'weights and measures' (*pautavam*) and the 'market' (*paṇyasaṁsthā*). As to the first item, the *Arthaśāstra* introduces us in its chapter on weights and measures[13] to various balances and measures of capacity. Among the former are included the *āyamānī*, by which the king's receipts are weighed, which weighs one hundred *dharaṇapalas*[14] unlike the balance for general use which weighs only ninety-five *dharaṇapalas*. Among the latter are comprised the *āyamāna*, the measure for the king's receipts, which weighs 200 *palas* of paddy beans, unlike the measure for general use which weighs only 187½ such units. In the same context, we are told that except with regard to meat, base metals, salt and jewels an excess of five per cent. is to be given to the purchaser when the articles are weighed in the balances called *samavṛttā* and *parimāṇī*. We are further told that the compensation-fee for heated articles should be on the following scale :—

1. Clarified butter ... ... $\frac{1}{32}$
2. Oils ... ... $\frac{1}{64}$
3. Liquids ... ... $\frac{1}{50}$

If it be supposed that some of the king's receipts consisting of the aforesaid articles were weighed in the balances above mentioned, this will involve some additional kind of income for the State treasury.

Another kind of income is indicated in the same chapter by the rule that traders are to pay a punching or stamping fee (*prātivedhanikam*) every four months at the rate of one *kākaṇī* every day to the superintendent of weights and measures.[15]

As to the revenue-term 'market', the *Arthaśāstra* mentions in one place[16] an officer called superintendent of the markets (*saṁsthādhyakṣa*) who has to supervise the sale and mortgage of old merchandise at the market, and another officer called the superintendent of merchandise (*paṇyādhyakṣa*) who has to fix the prices of various articles. In this connection, fines of varying amounts are prescribed for deficiency in weights and measures, for various frauds perpetrated on the buyers, for conspiracy for illegal enhancement of prices, for transgression of the price fixed by State regulation and so forth. Probably all these items went to swell the class of revenues collectively called 'market' by Kauṭilya.

Of the branches of revenue falling under the present head which Kauṭilya includes in the class 'country-part,' the following may be specially mentioned :—

1. Merchant (*vaṇik*).
2. The warden of rivers (*nadīpāla*).
3. The ferry (*tara*).
4. Boats (*nāvaḥ*).
5. Port (*paṭṭanam*).
6. Transit duties (*vartanī*).

A sufficient light is thrown upon these heads of revenue by Kauṭilya's description of the functions of the superintendent of boats.[17] The superintendent, we are told, should supervise the routes of sea-going ships, the navigation of the mouths of rivers, as well as the ferries over the natural and artificial lakes and the rivers. In this connection, it is mentioned that the villages bordering on the sea as well as those situated on the banks of rivers and the lakes should pay a fixed tax (*klipta*). Evidently this tax was regarded as a return for the services rendered by the superintendent of boats. We are next told that the fishermen should pay one-sixth of their haul as boat-hire[18] and the merchants (*vaṇik)* should pay a duty (*śulkabhāga*) according to the usages of the ports (*paṭṭana*). Those travelling on the king's ships should pay a fare for their journey and those engaged in fisheries of conch-shells and pearls should pay the boat-hire or else should travel in their own boats. In the same context, we are told that boats that have suffered from storms and the like should be dealt with leniently by the superintendent, and the spoilt merchandise should be exempted from customs duties (*śulka*) or assessed only at half the usual rate, while sea-going ships that come within the jurisdiction of the superintendent should pay a duty (*śulka*). It would thus seem that there were two classes of boats in use, *viz.*, the royal boats which could be used on payment of the boat-hire

or its equivalent, and the private boats which were apparently liable to a duty (*śulka*). In addition to the above, a duty (*śulka*) calculated according to the local usages of the ports was levied upon the merchants.

In the same context we are introduced to a schedule of rates for ferry charges as follows :—

1. Small animals and men carrying small loads .... 1 *māṣa* (copper coin)
2. Loads carried on the head or shoulders, cattle and horses .... 2 *māṣas*
3. Camels and buffaloes .... 4 *māṣas*
4. Carts of small, medium and high speed 5, 6, and 7 *māṣas*, respectively.

The ferryman (*tara*), we are further told, should collect the customs duties (*śulka*), escorting fees (*ātivāhika*) and the transit duties (*vartanī*) at the frontiers. This evidently refers to the duties and other charges levied on merchandise at the sea or river frontiers.

Another list of transit duties (*vartanī*) apparently levied on merchandise at the land frontier is mentioned by Kauṭilya in the course of his chapter on the superintendent of tolls.[19] There we are told that the boundary-officer (*antapāla*) who, as we learn elsewhere,[20] was in charge of the fortresses on the frontier, should levy the transit duties at the following rates :

1. One cart .... $\frac{1}{4}$ *paṇa* (silver coin)
2. One single-hoofed animal .... 1 *paṇa*

3. One large animal .... ½ *paṇa*
4. One shoulder-load .... 1 *māṣa*

To complete the list of charges mentioned under the present head, we may refer to two other passages of the *Arthaśāstra* mentioning the various items of expenditure incurred by the traders. In the first passage,[21] the superintendent of merchandise (*paṇyādhyakṣa*), of whom we shall hear more presently, is required to estimate the profit left after meeting the following charges : tolls (*śulka*), transit duties (*vartanī*), escorting fees (*ātivāhika*), fees paid at the military or police stations (*gulmadeya*), ferry duties (*taradeya*), the cost of provisions and the king's share.[22] In the second passage,[23] spies disguised as merchants are required to ascertain for merchandise of foreign origin the expenses on account of tolls, transit duties, escorting fees, fees payable at the military stations and at ferries, the king's share, the cost of provisions and the rent of the warehouses. A perusal of the above list points to two new items of revenue not accounted for so far, *viz.*, the fees paid at the military or police stations and the king's share.

Summing up the above account, we may notice the following branches of revenue included in the *Arthaśāstra* under the present broad heading :

1. The fixed tax charged upon the villages situated on the sea-shore and on the banks of the lakes and rivers. The last-named charge may be

probably identified with the revenue-term 'warden of rivers (*nadīpāla*), *Arthaśāstra,* II, 6.

2. Duty (*śulka*) levied upon merchants at the ports as well as elsewhere. The first probably corresponds to the revenue-term 'port' (*paṭṭanam*) and the second to the term 'merchant' (*vaṇik*) of the *Arthaśāstra* list.

3. Sea and river customs (*śulka*) levied by the ferrymen and inland customs (*śulka*) levied by the boundary officer at the frontiers.

4. Ferry charges (*tara*) according to a specified schedule of rates : these correspond to the 'ferry' (*tara*) of the *Arthaśāstra* list.

5. Transit duties, escorting fees, and fees payable at the military or police stations. The first may be identified with the revenue-term 'transit duty' (*vartanī*) of the list in the *Arthaśāstra,* II, 6.

6. Hireṣ for royal boats paid by fishermen and those engaged in conch-shell and pearl fisheries. With these may be identified the revenue-term 'boats' of the *Arthaśāstra* list.

7. The king's share (*bhāga*).

Before leaving the present subject, we may mention the revenue-term 'trade-route' (*vaṇikpatha*) described as an independent class of revenue in the *Arthaśāstra* list (II, 6). A clue to its identification is probably furnished by Kauṭilya's description of the functions of an officer called the superintendent of merchandise (*paṇyādhyakṣa*).[24] The superintendent, we are told, should inform

himself of the value and currency of the different kinds of merchandise imported by the land-route and the water-route. The superintendent, moreover, should take into account, evidently for purposes of trading, various specified items concerning the merchandise carried by 'water' and by rivers. In the same context, Kauṭilya requires the superintendent to concentrate the traffic in royal merchandise of indigenous origin and distribute the traffic in merchandise of foreign origin. In the alternative, the royal merchandise may be sold at a fixed price at many places, in which case the vendors have to pay the following charges :—

1. Compensation-fee (*vaidharaṇa*) which should be proportionate to the loss suffered by the king's treasury.
2. Compensation-fee (*vyājī*) to the extent of $\frac{1}{10}$ on those sold by weight and $\frac{1}{11}$ on those sold by counting.

With regard to the king's own territory, Kauṭilya mentions in the same connection the procedure for the daily sale of the merchandise by salesmen under the direction of the *paṇyādhyakṣa*. In regard to the foreign countries, the superintendent is required to ascertain whether any profit is left after meeting the expenses on account of the merchandise and to arrange the sale accordingly.

The above seems to point to a systematic arrangement for State trading of which the profits undoubtedly went to the king's treasury. A few

examples of royal merchandise forming the subject of such trading may be here mentioned. In the chapter relating to mines and mining works,[25] the superintendent of mines is required to arrange for manufacture of the ores in the State workshops and for sale of the manufactured product. In another chapter,[26] the superintendent of raw materials is required to carry on manufactures of the various products such as are needed for defence of the capital and for means of livelihood. In yet another place,[27] the superintendent of gold is required to construct a workshop (*akṣaśālā*) for gold and silver manufactures.

Tolls and charges upon merchants in the Smṛtis.

Let us now turn from the *Arthaśāstra* to the literature of the Sacred Law (*Smṛti*). Here we find that the items of revenue belonging to the class of tolls and the like are of the following kinds :—

1. Tolls (*śulka*),
2. Tax on merchants (*kara*),
3. Punching or stamping fees upon weights and measures,
4. Ferry-charges and boat-hire.

As regards the tolls or customs duties, references in the *Smṛtis* and the *Purāṇas*, unlike the *Arthaśāstra*, enable us to trace a gradual evolution from crude to more advanced methods of

assessment. In its primitive form it occurs in Gautama,[28] where we are told that the king should take a duty of $\frac{1}{20}$ of the merchandise along with one article every month at less than the market rate. A similar rule, if we are to trust a quotation of the commentator on Gautama,[29] occurs in Bṛhaspati. Here it is evident that the duty which is assessed at a uniform rate is levied in kind, while the king's exaction of one article every month is undoubtedly a reminiscence of the ancient custom of direct contribution from the merchants.[30] A somewhat more advanced stage is marked by the rule of Baudhāyana,[31] according to whom the king should take for goods imported by sea a duty of ten *paṇas* in the hundred together with a choice article, and for other commodities duties varying according to their intrinsic value, but not the choice article.[32] With this may be compared the rule of Viṣṇu according to whom the king's portion of *śulka* should be (1) $\frac{1}{10}$ of the merchandise of his own country, and (2) $\frac{1}{20}$ of the merchandise of foreign countries. In the latter case, we have not a single uniform rate but two distinct rates of duties, one (properly called tolls) being levied upon internal goods, and the other (strictly called customs duties) being assessed upon foreign goods. In the former case, we have one rate for goods imported by sea together with *ad valorem* rates for other goods. What is more, Baudhāyana evidently understands this duty, as is indicated by his

expression 'ten *paṇas* in the hundred', to be assessed in cash evidently after appraisement by experts.

The metrical *Smṛtis*, while reverting to the uniform rate of Gautama, imply assessment of duty upon the money value of the commodity concerned. Thus according to Manu,[34] the king should take $\frac{1}{20}$ of that which persons, having experience of toll-houses and skilled in estimating the value of all kinds of merchandise, may fix as the value for each commodity.

Very similar is the rule of Yājñavalkya[35] according to whom the king may take a duty of $\frac{1}{20}$ of the value estimated by the royal officers. A variant of the above rule, reminding one of Viṣṇu's differential rates for internal and foreign goods, occurs in the *Rājadharma* section of the *Agni-purāṇa*[36] according to which the king may take $\frac{1}{20}$ of internal merchandise and for foreign merchandise as much as would leave the trader a profit of $\frac{1}{20}$.

The precise nature of the above-mentioned duty, in the absence of clear explanations about its meaning, has been the occasion for some controversy in later times :

1. Vijñāneśvara, commenting upon the text of Yājñavalkya quoted above, takes it to mean that the king should take $\frac{1}{20}$ of the price as fixed by himself. This interpretation, however, is disproved by the fact that the State regulation of prices is

mentioned by our authorities in a separate context, while Nārada,[37] like the *Arthaśāstra*, expressly contemplates the merchants as paying the duty *(śulka)* at the toll-house.

2. In connection with the above-mentioned text of Manu, while some commentators[38] take it to refer to $\frac{1}{20}$ of the amount of merchandise, others[39] refer it to $\frac{1}{20}$ of the profit derived from the same. Mitramiśra in his well-known Digest called the *Rājanītiprakāśa*[43] follows the latter interpretation and adds that although the text of Manu refers to $\frac{1}{20}$ of the value of the commodity, it should be interpreted to refer to $\frac{1}{20}$ of the excess on the principal ; for, if the king were to take $\frac{1}{20}$ of the principal, the merchant would be ruined. It is evident that in the former sense alone the tax would amount to a duty properly so called, while in the latter sense it would be a tax upon profits. The correctness of the former interpretation is vouched for by a reference to the parallel system of the *Arthaśāstra* and by the independent mention of a tax on merchants' profits (*kara*) in the *Smṛtis*.

The rules of the *Smṛti* regarding the administration of the *śulka* and the policy of its collection correspond, as far as they go, to the system of the

Arthaśāstra. Thus Manu[41] and Yājñavalkya[42] prescribe a fine of eight times the amount of the duty upon persons evading the *śulka*, or understating the value of their merchandise. In thorough accord with the *Arthaśāstra* again, the *Smṛtis*[43] forbid, on pain of confiscation of the whole merchandise, the exportation of what is proclaimed as suited for the king's use and of the country.[44]

Let us now turn to another class of taxes levied upon the merchants. While the *Arthaśāstra* understands *kara* in the technical sense to mean a kind of 'benevolence' levied upon traders of various classes, the *Smṛtis* take it to be a normal tax upon merchants. According to Manu,[45] the king should levy taxes (*kara*) upon merchants after carefully examining the affairs relating to purchase and sale, the distance travelled, the provisions consumed and the charges for protection.[46] This rule occurs practically in the same form in a discourse upon polity in the *Mahābhārata*,[47] both authorities probably deriving it from the same source. It is evident that the particular tax here mentioned is an impost upon the net profits of the merchants.[48]

Turning to the next branch of revenue under the present head, we may mention that the *Smṛtis* apparently contemplate, like the *Arthaśāstra*, a tax to be derived from weights and measures. This is apparently referred to in a corrupt text of Vaśiṣṭha[49] which has not been properly explained. More explicit is the rule of Manu[50] according to

whom all weights and measures must be well examined (*i. e.*, according to the commentator, must be stamped with the royal mark), and they should be re-examined once in every six months. Comparison with the parallel rule of the *Arthaśāstra* suggests that this examination was made an occasion for collection of a small punching-fee.

The next group of charges in the *Smṛtis* to which we have to turn our attention has its precise parallel in the system of the *Arthaśāstra*. Thus Manu[51] mentions ferry charges (*tārya* or *tārika*) according to the following scale :—

1.	An (empty) cart	1 *paṇa*
2.	A man's load	½ "
3.	An animal and a woman	¼ "
4.	A man without load	⅛ "
5.	Empty vessels and men without luggage ...	A trifle.

For long distances along the banks of rivers the fare (*tara*) should be proportioned to the distance and duration of the journey, while no settled charge is prescribed for the journey on sea. The above text, it is true, does not expressly mention whether the State boats or the private boats are here in question, but the context in which it occurs and the analogy of the *Arthaśāstra* rule permit us to refer it with confidence to the former.[52]

To complete this part of our survey, we may mention the description of the tolls and duties (*śulka*) in the late mediaeval work on polity called

the *Śukranīti*.[53] There *śulka* is first defined as the king's share which is realised from the vendor as well as the purchaser. We are then told that it should be imposed by the king upon all objects only once, but should on no account be levied more than once. This was evidently made to guard against the danger of multiplication of *śulka* upon the same objects. The king, Śukra goes on, is to levy a *śulka* of $\frac{1}{32}$ or $\frac{1}{20}$ or $\frac{1}{16}$ from the vendor or the purchaser so as not to offend against the selling price (*mūlyāvirodhakam*). What this means is explained in the following passage where it is declared that the *śulka* should not be collected from the vendor when the selling price is less than the cost or equal to it, but may be certainly collected from the purchaser when there is a profit. It will be noticed that of the three distinct grades mentioned by Śukra only the rate of $\frac{1}{20}$ is known to the *Smṛtis*. Elsewhere[54] the *Śukranīti* refers, although with disparagement, to the system of State trading which we have already met with in the *Arthaśāstra*. Of its three grades of kings, namely, the good, the intermediate and the bad, it declares the intermediate king to be one who lives by the occupation of a Vaiśya (that is, by trade, agriculture and so forth).[55]

Let us try to discover how far the references in the general literature to the system of tolls and the like help to corroborate or supplement the account given above. Pāṇini[56] lays down the rule

for the formation of words relating to transactions in which and the persons to whom the *śulka* is paid. But it is not without significance that the standard commentaries as well as sub-commentaries[57] understand the *śulka* in this case in the general sense of the king's dues for protection. Pāṇini also refers to sources of revenue (*āyasthāna*) which the commentator illustrates by the example of the toll-house and the like.[58] The old commentary on the *Vinaya Piṭaka* specifically mentions[59] that the kings used to fix the customs frontier (*suṅkaghāta*) in hills, bathing-places in rivers and gates of villages for the collection of tolls (*suṅka*). The *Divyāvadāna,* a collection of Buddhist stories dating from before the third century of the Christian era, repeatedly refers to the tolls and other duties paid by the merchants. Thus in one story[60] a house-holder invites, by ringing a bell, all persons wishing to accompany his son on a sea-voyage without payment of the customs duties (*śulka*) and the freight for merchandise *(tarapaṇya),* to bring over goods suited for carriage across the high seas. In another story[61] a merchant similarly invites all persons who wish to accompany him on a sea-voyage without payment of customs duties (*śulka*), fees payable at military or police stations (*gulma*) and freight for merchandise. In a third story[62] the alarm with regard to the payment of charges at the military or police stations and the freight for merchandise is put on the same

level with the alarm from fire, flood, wild animals, thieves and the like. It will be observed that we have here a list of the same charges payable by the merchants (tolls, ferry charges and the like) that occur in the *Arthaśāstra.* On the other hand, the well-known prose romance called the *Daśakumāra-charitam*[62] refers through the mouth of the rake Vihārabhadra to the practice of dishonest officials who evaded the toll *(śulka)* by passing off their own goods as royal merchandise.

We may properly mention, in the present place, a few references in the *Arthaśāstra* of Kauṭilya illustrating some prevalent forms of oppression upon merchants. Thus in one place the king is asked to protect trade-routes which are suffering through the oppressions of royal favourites, royal officers, boundary-officers and so forth. Such oppressions evidently partook of the nature of illegal exactions from the merchants. This is pointedly illustrated in another place[64] where Kauṭilya describes a group of oppressions *(pīḍanas)* comprising *inter alia* the evils of recreation on the part of the people, the king, the queen, and the royal prince. In the course of his description, Kauṭilya mentions that the king's recreation is a source of oppression in as much as it leads the king or his favourites to make requisitions for benevolences, extra work in the warehouse and so forth. It is on identical grounds that another teacher, whom Kauṭilya quotes, declares the recreations of the royal prince to be a

source of oppression. In the same context Kauṭilya quotes another view to the effect that the boundary-officer oppresses the trade-routes under pretext of robbery by thieves and through the exaction of heavy dues from the merchants. While on this point, we may mention that a *Jātaka* story[65] states how a royal prince with the advice of a wise man sought to ingratiate himself with the king and the subjects by fixing the tolls upon merchants. This seems to hint at another source of oppression of the merchants inasmuch as there was no fixity of the toll.

While the collection of tolls on merchants by an official agency and the State regulation of princes were the general rule, exceptions sometimes occurred. Medhātithi, commenting upon Manu's rule[66] regarding the binding character of the laws of guilds, gives the following illustration. A number of leading merchants makes a verbal agreement with the king to pay his dues with the words: 'We live by this trade; let this be your due, whether our profits are greater or less.' On the king's agreeing to these terms they make arrangements among themselves which are conducive to their own interests and detrimental to the interests of the State. In such a case if any one transgresses the arrangement he should be punished for breach of the laws of the guilds.

NOTES

[1] II, 6 [2] II, 21

[3] *Bāhyamābhyantarañchātithyam,* taken as above by Bhatt., followed by Sh. and Gaṇ, and by M. in amended tr., pp. 712-713.

[4] V. A. Smith, *Early History* (4th ed., p. 150); understands the *Arthaśāstra* to mean that "imports from abroad paid as a rule seven distinct taxes aggregating about 2)%," but there is no authority for this statement.

[5] The above follows the translation of M. which differs from the explanation of Gaṇ.

[6] Here again I follow the translation of Meyer who differs from Gaṇ. In the concluding verse of II, 22 Kauṭ. states that the tolls as well as penal fines should be levied upon new and old merchandise according to the local and popular usage. This seems to suggest that different rates of duties were levied for old and new articles of the same kind. Megasthenes, as we shall see later on, while describing the administration of the imperial city of Pāṭaliputra under the Mauryas, mentions that new goods were required to be sold apart from the old goods.

[7] VIII, 18 [8] *Ibid*, 19 [9] II, 21

[10] Kauṭ. II, 6 [11] *Ibid*, II, 25

[12] I follow the tr. of M. in preference to the reading and interpretation of Gaṇ.

[13] Kauṭ., II, 19

[14] A unit of weight which according to the commentator is greater than the usual *pala* unit of weight by one *karṣa, i. e.,* ¼ *pala.*

[15] I follow Gaṇ's reading *chaturmāsikam* instead of *chaturmāṣakam* of the text of Sh. and M. and *chaturmāṣikam* of Jolly-Schmidt. An interesting example of this kind of revenue in later times is the tax on stone weights (*i. e.,*

the tax levied on the weights at the time of fixing the official stamp), which was abolished by Aurangzeb in 1623 A. D. (Sarkar, *Mughal Administration*, p. 123).

[16] Kauṭ., IV, 2 [17] II, 28

[18] The alternative reading *naukāhāṭakam* ('fishing license') in Sh.'s ed. is rightly rejected by Gaṇ. and M.

[19] II, 21 [20] II, 1

[21] *Ibid*, II, 16 : *śulkavartanyātivāhikagulmataradeya-bhaktabhāgavyayaśuddhamudayam paśyet.*

[22] The above follows M's reading (and tr.) of *bhāga* instead of *bhāṭaka* of Gaṇ. In the very similar list referred to above, Gaṇ. reads *bhāga* which he, however, explains in the sense of 'share payable to the partners.'

[23] Kauṭ., II, 35 [24] II, 16 [25] II, 12

[26] II, 17 [27] II, 13 [28] X, 26 ; *ibid*, 35

[29] See Maskarin's comm. on Gaut., X, 34.

[30] A historical parallel may be found in the early English custom of the 'prise' upon merchants which preceded the system of the customs duties. *Cf.* N. S. B. Gras, *The Early English Customs System*, pp. 15-21.

[31] I, 10. 18. 14-15

[32] *Anupahatya* in the original, explained as above by the commentator Govindasvāmin (Mysore ed., p. 124). Bühler translates it (*S. B. E.* XIV, p. 200) as 'without oppressing the traders.'

[33] III, 29-30 [34] VIII, 398

[35] II, 266 [36] CCXXIII, 23-24 [37] IV, 12

[38] *Viz.*, Medhātithi and Sarvajñanārāyaṇa.

[39] *Viz.*, Govindarāja, Kullūka and Rāghavānanda.

[40] *Ibid*, p. 164 [41] Manu, VIII, 400

[42] II, 262 [43] Manu, VIII, 399 ; *Cf.* Yāj., II, 262

[44] As examples of goods proclaimed for the king's use, Medhātithi mentions elephants from the Eastern countries, saffron, silks and woollens from Kashmir, horses from the

Western countries and precious stones, pearls, *etc.*, from the Southern countries. Medhātithi further illustrates the class of goods whose export is forbidden by the king by the example of crops during famine. This evidently points to a policy of prohibition of export of food-grains as a measure of famine-relief.

[45] VII, 127

[46] *Yogakṣema,* explained by Medhātithi as charges for protection against robbers during journeys through forests, is taken by Kullūka to include the net profits as well. In either case the nature of the tax, as explained below, remains the same.

[47] XII, 87. 13*a*-14*b*

[48] With the above may be mentioned 'the trifling annual tax' (*kara*) which Manu, VII, 137 requires the king to levy upen the ordinary inhabitants of his kingdom who live by traffic.

[49] XIX, 14-15 [50] VIII, 403 [51] VIII, 404-406

[52] In connection with the ferry charges of the *Smṛtis,* we may mention that Yāj. (II, 263) prescribes a fine for the ferryman (*tārika*) who collects the inland (*sthalaja*) *śulka.* This suggsts two different agencies for the collection of the tolls and the ferry charges.

[53] IV, 2. 108-111 [54] IV, 2. 18-19

[55] For another reference to State trading, see *Mahā.*, II, 5. 115. [56] V. 1, 47

[57] *Cf.* the definition in the *Kāśikā* on the above *rakṣānirveśo rājabhāgaḥ śulkaḥ* which the *Bālamanoramā* further explains as *rakṣā tadarthe nirveśo bhṛtiḥ rakṣānirveśaḥ,* and the *Padamañjarī* as *nirveśo bhṛtiḥ rakṣānimittako nirveśo rakṣādinirveśaḥ.*

[58] See Pāṇ., IV, 3 75 and *Kāśikā* on the same. Another rule of Pāṇini (IV, 50) refers to *avakraya* which the *Siddhānta-kaumudī* explains in the general sense of royal

dues (*rājagrāhyam dravyam*), but which the *Padamañjarī* explains as customs duties. The *Kāśikā* adds that the *avakraya* is levied not only justly, but also unrighteously by oppressing the subjects.

[59] III, 52 [60] *Ibid*, p. 4 [61] *Ibid*, p. 501

[62] *Ibid*, p. 92

[63] *Uchchhāsa* VIII (Bombay ed., 1919, p. 132).

[64] *ibid*, VIII, 1 [65] *Jāt.*, Vol, IV, p. 132

[66] VIII, 41

CHAPTER IV

THE SOURCES OF REVENUE (CONTINUED): INCOME FROM THE STATE ESTABLISHMENTS AND MISCELLANEOUS RECEIPTS FROM THE CITY

Items of revenue in the Arthaśāstra.

I

Under the class 'fortified city' the *Arthaśāstra* mentions, besides the items stated in the foregoing chapter and those to be presently described, the following branches of revenue :—

(1) threads (*sūtra*),
(2) oils (*taila*),
(3) clarified butter,
(4) sugar (*kṣāra*), and
(5) goldsmiths (*sauvarṇika*).

The nature of these receipts will best appear from Kauṭilya's description of the functions of officers severally called the superintendent of spinning, the superintendent of gold and the State goldsmith. The superintendent of spinning (*sūtrādhyakṣa*)[1] is expected to arrange for traffic in armour, clothes and ropes made of threads. Rules are laid down for his employment of women of

various classes for spinning threads, and of unskilled craftsmen (*kārus*) for weaving various kinds of cloth. In this connection, provision is made for women who do not wish to attend the spinning factory (*sūtraśālā*) to covertly exchange their products for their salaries. It is evident that we are here concerned with a State spinning and weaving establishment of which the profits would apparently correspond to Kauṭilya's revenue-term *sūtra*. The superintendent of gold (*suvarṇādhyakṣa*) is required[2] to set up a skilled and trusted goldsmith (*sauvarṇika*) of good family in the midst of the market street. This person is required to carry out gold and silver manufactures for the citizens and country people. In this connection penalties varying from a small fine to mutilation of the fingers are laid down for persons authorising or carrying out manufactures of such articles without the goldsmith's permission, or in a place other than the market street. It would, therefore, appear that the State goldsmith had the monopoly of manufacture of gold and silver articles in the city as well as the country-part. The ostensible excuse for this profitable undertaking was the notorious tendency of artisans to rob and cheat their customers.

II

Let us now turn from the State establishments properly so called to the State concerns which,

although likewise productive of revenue, were calculated to contribute to the public utilities. Among the various constituents of the State income which the *Arthaśāstra* groups together under the head 'fortified city', there occur two items called 'gambling' *(dyūta)* and the 'superintendent of the mint' *(lakṣaṇādhyakṣa)*. As to the first item, some light is thrown by Kauṭilya in the course of his description of the head of law called 'gambling and betting'[3] in his section on civil and criminal law. There we are introduced to an officer called the superintendent of gambling who is required to concentrate the play in one place and punish with a small fine those playing elsewhere. What concerns us at present is to note that the superintendent is required to take five per cent. of the winner's stakes, together with the hire *(avakraya)* for supplying dice and other accessories as well as the fee *(kraya)* for supplying water and the site for play. The same rules, we are told later on, are to apply to betting *(samāhvaya)* with certain exceptions. To the collective body of receipts thus accounted for must apply the revenue-term 'gambling' above mentioned.

As regards the technical term 'superintendent of the mint,' Kauṭilya conveys some information in his chapter relating to mines and the manufacturing operations connected therewith.[4] There we are told that the superintendent of the mint should manufacture according to stated processes silver coins *(paṇas)* and copper coins *(māṣas)* of four denomina-

tions each. We are next introduced to an officer called *rūpadarśaka* ('examiner of coins,' '*Münzen prüfer*') who is obviously a subordinate of the mint superintendent. His function is to regulate the circulation of coins required for general currency as well as those suitable for admission into the king's treasury. This passage has been taken to mean[5] that of the two types of coins mentioned immediately above, the silver coins were contemplated as payable into the king's treasury, while the copper coins were used for general traffic. In that case the former alone would be legal tender for payment into the State treasury, while the latter would serve as the currency for general circulation.[6] Whatever that may be, the *Arthaśāstra* introduces us in the following lines to a set of charges and fines as follows :—

(1) *rūpika*, '*Sondersteuer*', of eight per cent. ;

(2) *vyājī*, '*Vergütungsgebuhr*,' of five per cent. ;

(3) *pārīkṣika*, 'testing-charge,' '*Prüfungssportel*,' of $\frac{1}{8}$ per cent. ;

(4) A fine of 25 *paṇas* for persons other than the manufacturer, the purchaser and the seller.[7]

In connection with these charges, it may be noticed that elsewhere[8] we are told that when the *vyājī* is paid there should be a free circulation of currency, while the examiner of coins should be fined twelve *paṇas* if he were to levy an additional charge of one *māṣa* for every *paṇa*. In the light of this notice and in view of analogous cases[9], it seems

proper to suppose that we are here concerned with private manufacture of coins under State license. In that case the king should be entitled to levy charges sufficient to the State monopoly of coinage. Such charges, as we learn from the above, consisted of three distinct items aggregating to $13\frac{1}{8}$ per cent. Additional charges amounting to 16 per cent. (one *māṣa* in each *paṇa*) were apparently known, although discountenanced by the *Arthaśāstra.* As a corollary from the above, fines were apparently levied when the coins fell below the standard weight, the highest penalty being reserved for those who manufactured the lighter coins or used them in the course of traffic.

III

Turning to the last class of royal receipts under the present head, we may notice that the remaining items which are included under the head 'fortified city' consist of the following charges :—

(1) fines, *Geldstrafen* (*daṇḍa*).
(2) Superintendent of the city (*nāgarika*),
(3) Superintendent of seals and passports (*mudrādhyakṣa*),
(4) slaughter-house (*sūnā*),
(5) prostitutes,
(6) building sites (*vāstuka*),
(7) guild of artisans and craftsmen (*kāruśilpi-gaṇa*),

Megasthenes relating to the administration of the imperial city of Pāṭaliputra under the Mauryas.[16] This has sometimes[17] been explained to be a kind of poll-tax, but it might as well stand for some form of taxation levied upon the incomes of the citizens.

With regard to the next revenue-term in the above-mentioned list, it may be remarked that the *Arthaśāstra* refers in one place[18] to the functions of an officer called the superintendent of passports, *Passaufseher* (*mudrādhyakṣa*). He is required to issue passports, each for one copper coin (*māṣa*), and no one is permitted to enter or leave the kingdom without them. Appropriate fines are laid down in this connection for breach of the above regulations. Unfortunately, while the revenue-term 'superintendent of passports' is classed under the head 'fortified city,' the jurisdiction of the officer thus called, as above described, extended beyond doubt over the country-part.

With regard to the next revenue-term 'slaughter house,' we may mention that the *Arthaśāstra* in its chapter[19] on the superintendent of slaughter-houses (*sūnādhyakṣa*) requires this officer to receive $\frac{1}{16}$ of all animals that cause injury and are not protected,[20] $\frac{1}{10}$ or more[21] of fishes and birds, and the duty (*śulka*) or something more upon deer and other creatures. We are not told whether these charges refer to the amount or value of the creatures concerned, but the latter seems to be meant here. Various regulations are laid down in

this connection, of which the breach is visited with fines.

Of the next revenue-term 'prostitutes' little need be said. In the chapter relating to the superintendent of courtesans (*gaṇikādhyakṣa*)[22] the *Arthaśāstra* mentions that prostitutes (*rūpājīva*) are to pay every month twice their fees to the king's treasury.[23] It will be noticed later on that the prostitutes as well as the singers and dancers are required to contribute half their wages (*vetana*) during the king's emergencies. This apparently refers to the class of the prostitutes in the royal service. In the above-mentioned chapter dealing with the superintendent of courtesans, Kauṭilya begins by requiring this officer to select out of the families of courtesans or other families a State courtesan together with her substitute. Moreover, the courtesans as such were in some ways a source of profit to the State. Thus the property of a courtesan, in the absence of her daughter, sister or other substitute, devolved upon the king. Again the ransom of the courtesan, who belonged no doubt to the servile class, was fixed at the very high figure of 24,000 (*paṇas*), while that of her son was fixed at 12,000. For the guidance of this class of people various rules were laid down whose violation involved, as usual, fines, and other penalties.[24]

Regarding the next term *vāstukam* ('building sites,' *Baugrund*), we have very little information from the *Arthaśāstra*. We would, however, suggest

it to mean ground-rent for buildings, shops and the like, that are situated in the city.[25] As we shall presently see, the *Śukranīti* mentions a tax (*śulka*) upon building sites as well as the sites of shops.

When we pass on to the next item of revenue called the 'guild of artisans and craftsmen', we are faced with some difficulty. The *Arthaśāstra* is familiar with craftsmen of various kinds who are employed in the royal service. Thus in the chapter[26] describing what may be called the expenses of the king's establishment, the rates of pay are laid down for this class of people as follows :—

Carpenters	2,000 *paṇas*
Skilled persons ...	500 „
Skilled and unskilled craftsmen	200 „

More specifically, the *Arthaśāstra*[27] contemplates the employment of craftsmen on stated rates of pay under the officers severally called the superintendent of spinning, the superintendent of agriculture and the superintendent of the armoury. The only notable instance in which the *Arthaśāstra* refers to the contributions from the artisans occurs in the chapter relating to the superintendent of the slaughter-houses.[28] There we are told that this officer has, among other things, to look after work performed in lieu of taxes,[29] which comprises the preparation of rice, flour, oil, sugar and the like. This branch of State receipts, however, is aptly enough mentioned by Kauṭilya along with the head

of revenue called country-part (*rāṣṭra*). Indirect reference to the contribution from artisans occurs in the chapter relating to the collection of revenue during emergencies.[30] There we are told that taxes (*karas*) of twenty per cent. and ten per cent. are to be paid by the principal and the inferior craftsmen (*kārus*) respectively. Perhaps this presupposes a small contribution in cash payable by the craftsmen during normal times.

Let us turn to the item of revenue called the superintendent of religious foundations (*devatādhyakṣa*). In the chapter relating to the foundation of the fortified city,[31] directions are given for the construction of temples belonging to the presiding deities of the city and of the royal family, as well as various other divinities. But we are left completely in the dark as regards any portion of the royal revenue derivable form this source. The *Arthaśāstra,* however, as we shall see later on, contemplates the superintendent of religious foundations as deriving revenue during the king's emergencies from a variety of sources comprising appropriation of the wealth of temples and the exploitation of popular superstitions.

With regard to the last revenue-term under the present head, we are told in one place[32] that the *bāhirikas,* who cause harm both to the city and the country-part, should either be banished to the frontiers, or else burdened with taxes. Of the class of persons indicated by this title no explanation is

forthcoming in the *Arthaśāstra*, but it has been suggested[33] to refer to rogues, cheats, actors, dancers and the like.

Items of revenue in the Smṛtis.

When we turn to the *Smṛti* literature, we find that they deal, as usual, only with some of the items of revenue mentioned in the *Arthaśāstra*. The branches of revenue in these works, that properly fall within limits of the present chapter, consist of the following :—

(1) State receipts from gambling and betting,
(2) fines,
(3) contributions from the artisans.

As regards the first item, the *Smṛtis*, unlike the *Arthaśāstra*, seem to maintain a two-fold attitude towards gambling, for while some of them place it under a ban on moral grounds, others sanction it in the interest of the king's treasury. Thus Baudhāyana[34] includes gambling in a list of impure acts. On the other hand, Āpastamba[35] contemplates the king as providing a dicing table in the midst of the assembly-hall, "where Aryans pure and truthful are to play," The players, according to the commentator Haradatta, are to pay the stipulated sum to the gambling-house keeper, who is to convey the same regularly to the king. Coming to the metrical *Smṛtis*, we find that Manu[36] requires the king in one place to punish gamblers and sundry other persons

on the ground that they afflict the good subjects. Elsewhere[37] Manu includes the gamblers in a class of thorns by the side of the king's subjects. On the other hand, Yājñavalkya[38] provides that gambling should be brought under control of a single officer of the king for the purpose of detecting thieves. In the same context, he states that the keeper of the gambling-house should give the king his proper share, and make over the winnings to the winner of the stakes. Kātyāyana,[39] after condemning the evils of gambling, declares that if it should be played in public for causing the infatuation of Aryans, it should be made subject to taxation, while elsewhere he says that the keeper of the gambling-house should make suitable arrangements for the games, and should make over the king's dues personally to him. This agrees substantially with the rule of Nārada[40] who states that gamblers may play in public, provided they pay the king his stipulated dues. According to Bṛhaspati, gambling and betting should take place under the superintendence of the keeper of the gambling-house, who should receive the stakes and pay the winner as well as the king their respective dues.[41]

Coming to the next item of revenue under the present head, we find that the *Smṛtis* contemplate the artisans and craftsmen as paying their contribution in two forms, *viz.*, the primitive 'form of service and the more advanced one of taxes paid in cash. According to Gautama,[42] one day's work every

month should be done for the king by the artisans (*śilpin*), as well as those who live by personal labour and the makers of boats and of wheeled conveyances. Viṣṇu[43] makes the rule apply to the artisans, those who live by manual labour and the Śūdras, while Manu[44] applies it to craftsmen, artisans and the Śūdras living by manual labour. Very similar to the above is the rule of the *Agni-purāṇa.*[45] On the other hand, Vaśiṣṭha[46] contemplates the artisans as paying a monthly tax. According to a *Mahābhārata* passage,[47] the king should impose taxes (*karas*) upon artisans after a careful consideration of the output, the receipts and the expenses as well as the particular craft concerned. A middle course is suggested by Uśanas (Śukra), quoted by Maskarin in his commentary on Gautama,[48] to the effect that the artisans should perform one day's work every month or pay the king one *kārṣāpana* (probably a copper coin) instead. The method of contribution in personal service, however, survived down to later times. Thus the *Śukranīti*[49] requires the artisans and craftsmen to perform one day's work every fortnight—a rule which obviously amounted to doubling of the burden contemplated in the *Smṛtis*. In many of the Hindu States of Rajputana till fairly recently artisans had to perform one piece of work for the king in lieu of tax.[50]

We may, lastly, consider a class of receipts in the *Śukranīti,* which properly falls within the

scope of the present chapter. There we are told[51] that the king should take $\frac{1}{32}$ share from usurers and money-lenders. This evidently amounts to a kind of income-tax upon certain professions. Further, we are told that the king should impose a duty (*śulka*) upon building-sites, as is done in the case of cultivated land. Probably this means that the ground-rent was assessed at the same rate as the land-revenue. Again, it is said in the same context that the king should impose a duty (*śulka*) upon the sites of shops from shop-keepers, and another tax upon travellers for keeping the roads in repair. With this last item may be compared the road-cess in our own time.

NOTES

[1] Kauṭ., II, 23.

[2] *Ibid*, II, 13-14. [3] III, 20 [4] II, 12.

[5] By Bhaṭṭ.; *Cf*. Monahan, *The Early History of Bengal*, p. 53.

[6] In Kauṭ., II, 5 mention is made of coins, (*hiraṇya*) being tested by the Examiner of coins, and received thereafter into the king's treasury by the *samāhartā*.

[7] These last, according to the commentator, should be punished with a much higher fine, *viz.*, 1,000 *paṇas*.

[8] Kauṭ., IV, 1.

[9] *Cf*. the items of revenue derived from salt, liquors and the royal merchandise (Kauṭ., II, 12, 15 and 16).

[10] III, 1. [11] *Ibid*, IV, 1. [12] III, 17.

[13] Read *'dharmyā tu prakṛtiḥ'* with Gaṇ. and M. instead of *dharmyānuprakṛtiḥ* of Sh. and Jolly-Schmidt.

[14] While on this subject, we may mention that the *Arthaśāstra* is already familiar with the famous classification of judicial fines into the three grades of first, middle and highest amercement known to the *Smṛtis* (*cf. ibid*, III, 17). Only while the latter mentions the grades as consisting of 250 (or 270), 500 (or 540), and 1,000 (or 1,080) *paṇas*, the former makes them consist of fines ranging from 48 to 96, 200 to 500 and 500 to 1,000 *paṇas* respectively. We must, however, remember that the *paṇa* of the *Arthaśāstra* is a silver coin, while that of the *Smṛtis* (Manu, VIII, 136, *etc.*) is a copper coin.

[15] Kauṭ., II, 36. [16] See below, Part III, Ch. 1.

[17] *Cf*. Vincent Smith, *Early History of India*, 4th ed., p. 134.

[18] II, 34. [19] II, 26.

[20] *Aparigṛhītam* in the original, expld. as above by

Gaṇ. On the other hand, M. tr. as *die nicht darüber ertappt worden sind.*

[21] *Vādhikam* tr. as above by Sh. and Gaṇ. It is tr. as *Tötungsbusse* by M. [22] II, 27.

[23] *Bhogadvayaguṇam,* tr. as above by M. On the other hand, Gaṇ. explains it as 'two days' earnings.'

[24] For a modern example of the tax on prostitutes, see Lawrence, *The Valley of Kashmir,* p. 417.

[25] Gaṇ.'s expln. of *vāstukam* as 'carpenters and the like employed in the construction of buildings' must be rejected, as the guild of artisans and craftsmen is separately mentioned as a branch of revenue under the same class 'fortified city.'

[26] Kauṭ., V, 3. [27] *Ibid,* II, 18, 23 and 24.

[28] *Ibid,* II, 15.

[29] The technical term for this charge is *siṁhanikā* (v. r. *saṁhanikā* and *saṁhatikā*).

[30] Kauṭ., V, 2. [31] *Ibid,* II, 4. [32] Kauṭ., II, 4.

[33] See Gaṇ.'s comm. on the concluding stanza in Kauṭ., II, 4.

[34] II, 1.47. [35] II, 10, 25, 12-13.

[36] Manu, IX, 224-228 ; *cf. Mahā.,* XII, 88. 14-15. Of the same nature is Bṛhaspati's citation of Manu quoted in *Parāśara-mādhava, Vyavahāra-kāṇḍam,* p. 393 ; *Vivāda-ratnākara* pp. 611-612.

[37] IX, 258. In the same class Manu includes skilled prostitutes. This suggests that like the gamblers the prostitutes are excluded from the sources of revenue in Manu's system.

[38] *Ibid,* II, 200, 203.

[39] Quoted, *Vivāda-ratnākara,* pp. 611-612.

[40] XVI, 8.

[41] The *Śukranīti,* it may be noticed, declares (I, 30I) that the king should prohibit gambling without his permi-

ssicn. As an instance of this kind of taxation in mediaeval India, it may be mentioned that gambling houses occur in a list of imposts abolished by Firuz Tughlak, Sultan of Delhi, in 1375 A. D. (Thomas, *Chronicles of the Pathan Kings of Delhi*, p. 5*n*.)

[42] X, 31-33.

[43] III, 32. [44] VII, 138. [45] CCXXIII, 33.

[46] XIX, 28. [47] XII, 87. 14-15.

[48] X, 31. [49] IV, 2. 121.

[50] See the article '*Rajputana today*' in *Modern Review*, Calcutta, December, 1928.

[51] IV, 2. 128-129. As an example of a similar tax in mediaeval India may be mentioned the ground-rent for stalls in the market, which is included in a list of imposts formally abolished by Firuz Tughlak in 1375 A. D. (Thomas, *Chronicles*, p. 5*n*) and by Aurangzeb in 1675 (Sarkar, *Mughal Administration*, p. 123).

CHAPTER V

THE SOURCES OF REVENUE (CONTINUED): INCOME FROM MINES, GARDENS, FORESTS AND HERDS—MISCELLANEOUS RECEIPTS OF THE KING

In the foregoing chapters we have reviewed in succession most of the groups of revenue comprised in the *Arthaśāstra*[1] under the general heading of 'constituents of State income,' *Einnahmenkörper*. The groups that remain to be accounted for consist of the following :—

1. mines (*khaṇi*),
2. embanked reservoirs, *Bewässerungsanlagen* (*setu*),
3. forests (*vana*),
4. herds (*vraja*).

With regard to the first group, it has to be remarked that the *Arthaśāstra* is very well acquainted with the use of mines for State purposes. "Out of mines," says Kauṭilya,[2] "arises the revenue, out of revenue arises the army, the territory which has the State income for its equipment is acquired by means of the revenue and the army." Elsewhere[3] Kauṭilya quotes the view of an unknown *Arthaśāstra* teacher regarding the relative advantages of

two different kinds of mines from the point of view of a couple of allied powers seeking to overreach each other. It is thus explicable why a reward as heavy as one-sixth should be awarded to the person communicating the discovery of mines.[4] The maintenance of old mines and the construction of new ones are inculcated upon the king together with the undertaking of works connected with the same.[5]

Coming to a detailed consideration of the above branch of revenue we find that Kauṭilya defines 'mines' as consisting of the following :—

(1) gold,
(2) silver,
(3) diamonds,
(4) precious stones,
(5) pearls,
(6) corals,
(7) conches,
(8) base metals,
(9) salt,
(10), (11) and (12) minerals derived from the earth, stones and fluids.

Again, in the chapter relating to the working of mines,[6] we are introduced to a list of ten specific classes of income, *viz.* :—

(1) the price, *Preisertrag* (*mūlya*)
(2) king's share (*vibhāga*),
(3) compensation fee, *Vergütungsgebühr* (*vyājī*),
(4) 'door-bolt', or *Tormaut* (*parigha*),

(5) 'the prescribed fine,' *die (schon gennate) Geldbusse* (*atyaya*),

(6) toll or duty (*śulka*),

(7) indemnity-fee, *Entschädigungsgeld* (*vaidharaṇa*),

(8) the unprescribed fee (*daṇḍa*),

(9) *Formgebühr* (*rūpa*),

(10) *Einzelgebühr* (*rūpika*).

The connection of these items of revenue with the different kinds of mines above-mentioned may be illustrated from the chapter relating to the working of mines. The superintendent of mines (*ākarādhyakṣa*), we are there told, should examine old and new mines for ores : he is to send the products to the workshops concerned for being turned into manufactures ; he is finally to centralise the sale of the manufactured product in one place, and he is to impose the prescribed fine (*atyaya*) upon those who manufacture or sell or purchase the same elsewhere. In particular, the superintendent of base metals (*lohādhyakṣa*) is to arrange for the manufacture of specified varieties of these metals, and for traffic in the manufactured products. The superintendent of precious metals (*khaṇyadhykṣa*) is to do the same for conches, diamonds, precious stones, pearls, corals and salts (*kṣāra*).

The regulations regarding the manufacture and the sale of salt are more complex than the above. Here we are introduced to an officer called the superintendent of salt (*lavaṇādhyakṣa*). He is to

collect out of the prepared salt the king's share (*lavaṇa-bhāga*) and the rent (*prakraya*) ; he is also to collect out of the sale of salt the price (*mūlya*), the *rūpa*, and the *vyājī*. The first apparently refers to the manufacture of salt by private persons under a State licence, while the second seems to refer to private sales of salt under similar conditions. We are next told that imported salt is to be liable to the following charges :—

(1) one-sixth,
(2) *vyājī* of five per cent,
(3) *rūpa*.
(4) *rūpika*,
(5) toll or duty (*śulka*)
(6) indemnity-fee (*vaidharaṇa*) equivalent to the loss inflicted upon the royal merchandise.

Of these items, the first four are to be charged upon the seller, while the last two are imposed upon the purchaser. In continuation of the above, we are told that the charges on other kinds of salt and sugar are to consist of the toll or duty (*śulka*) apparently to the exclusion of other items. Of the charges mentioned in the foregoing list, the *śulka* is evidently the import duty amounting, as we learn elsewhere,[7] to one-twentieth or one-twenty-fifth. Other charges are mostly of the nature of countervailing duties intended to protect the royal monopoly of salt manufacture against foreign importation.

To illustrate still further the nature of the heads of revenue mentioned in this connection, it is necessary to consider some other rules of the *Artha-śāstra* regarding the working of mines. Thus in the first place, it is laid down as a general rule that mines which are burdensome, because of the heavy outlay involved therein and the difficulty of their working, should be let out in return for a share in the output (*bhāga*) or for rent (*prakraya*), while those that are easy to work should be managed by the superintendent of mines. In other words, while the mines were regarded beyond doubt as State monopoly, the policy of the *Arthaśāstra* tended to confine the State management only to those that were easy to work. In the next place, we have to mention that the *Arthaśāstra* prescribes a relatively heavy penalty for breach of the various regulations connected with the mines. For theft by workers in the mines, the penalty is to be eight times the value of the stolen article. Elsewhere[8] the capital penalty is prescribed for theft of precious stones from the workshops. For thieves as well as those who live by the mining products without license, the penalty is to be penal servitude. In the case of salt, those who live by it without the king's permission have to pay the highest amercement, an exception being made in favour of hermits, ascetics, learned Brāhmaṇas and so forth.

A careful consideration of the above would

seem to point to the following items of revenue derivable in the *Arthaśāstra* system from mines :—

1. Proceeds of sale of various classes of metalware manufactured in the State workshops. These correspond beyond doubt to the 'price' (*mūlya*) in the foregoing list of charges from mines.
2. King's share of the output as well as rent derived from mines that were let out on hire, and especially from salt that was apparently manufactured under State license. These correspond to the revenue-term 'share' (*vibhāga*) of the foregoing list.
3. Duty upon imported salt corresponding to the *śulka* of the list.
4. *Vyājī*, *vaidharaṇa*, *rūpa* and *rūpika* charged upon private sellers of salt and sugar, and importers as well as purchasers of the same.
5. Specified and unspecified fines called *atyaya* and *daṇḍa* respectively in the foregoing list.[9]

With regard to the next group of revenues, it is not possible to state much. It is called 'embanked reservoir' (*setu*) which is defined as consisting of flower gardens, fruit gardens, vegetable gardens, rice fields and fields producing other crops. Evidently the term was used in a technical sense to indicate the gardens and fields owned by the king. That the produce of such fields was drawn into a source of profit by the State is shown by the reference in

another connection[10] to the royal merchandise of internal origin that was derived from the *setu*.

The next revenue-head 'forest' is defined as comprising the possession of game-forests,[11] useful-product forests,[12] and elephant-forests. Now in the chapters relating to the settlement of lands,[13] the king is required to set up game-forests for his own recreation as well as for sanctuary, product-forests (*dravya-vana*) of different kinds and elephant-forests. But nothing is mentioned naturally enough about the revenues derived from these sources. In so far as the forest products (*kupya*) are concerned, some light is thrown upon this point by Kauṭilya's description of the functions of the superintendent of forest products.[14] The superintendent, we are told, should not only collect the forest produce, but arrange for its being turned into commodities, such manufactures being designed both for means of livelihood and for defence of the capital city. It is evident that the manufactured products of the first kind would readily become a source of profit to the State. A direct reference is made to this point by the above-cited passage of the *Arthaśāstra*[15] mentioning the royal merchandise of internal origin derived from the forest. It may be mentioned in this connection that the superintendent of forest products is expected to prescribe fines upon those felling trees in the forest, while elsewhere[16] a heavy fine amounting to one-hundred *paṇas* is recommended for theft of game and useful products from

the forests concerned. The proceeds of sale of the manufactured products from the forests as well as the fines must have contributed to make up the revenue-item 'forest' mentioned in the foregoing list.

The last head of revenue which has to be mentioned in this connection is 'herd' which is defined as comprising the following items :—

(1) cattle,
(2) buffaloes,
(3) goats,
(4) sheep,
(5) asses,
(6) camels,
(7) mules,
(8) horses.

Now in the chapter relating to the settlement and re-settlement of territory, the king is directed to protect herds of animals against thieves, wild animals, poisoners and diseases, but it is doubtful whether this regulation refers to the royal herds alone. A pointed reference is made to the State herds of cattle in the chapter above-mentioned relating to the expenses of the king's establishment,[17] where cattle-breeders are included in the list of persons receiving two-hundred *paṇas* and herdsmen receiving sixty *paṇas*. Above all, the *Arthaśāstra* mentions[18] two officers called the superintendent of cattle *(go'dhyakṣa)* and the superintendent of horses *(aśvādhyakṣa)* who are beyond doubt officers in

charge of the royal herds and studs. In the course of his description of the function of these officers, Kauṭilya mentions an annual tax of eight measures of clarified butter, a fee of one *paṇa* per tail and so forth, which persons tending certain specified kinds of cattle had to pay to the owner (*i. e.*, the king). It is also mentioned that persons tending certain other classes of cattle had to pay a tax consisting of a share in the resulting products. Moreover, the owner had to pay a charge of one-tenth for cattle that had strayed into the king's herd.[19] In the same context, we are told that those who sell the animals should pay to the king's officers one-fourth *paṇa* for every head. In the following chapter we are told that the superintendent of horses should look after a class of horses kept in the market-place for sale. This apparently refers to the sale of royal horses by the State officer for profit.

To complete this part of our survey, it is necessary to consider the references to the above-mentioned heads of revenue in the literature of law and of polity other than the *Arthaśāstra*. With regard to one of these heads, *viz.*, the mines, the views of these authorities appear to show a marked divergence. Viṣṇu[20] expressly declares that the king should appropriate the whole output of mines. On the other hand, Manu, while mentioning[21] the mines as a source of revenue, for which trusted officials are to be employed by the king, enjoins[22] that the king should take only one-half of the metals

found underground. Evidently the mines were contemplated as being worked by private agency, subject to the payment of a tax to the king. Similarly, the *Mānasollāsa,* a popular encyclopaedia attributed to the Chālukya king Someśvara III (reigned *c.* 1125-1138 A. D.), recommends[23] that the king should impose a tax upon the output of gold mines, silver mines and the mines of precious stones. Like the *Mānasollāsa,* the *Śukranīti*[24] contemplates the imposition of a tax upon mines. This is fixed, curiously enough, on a graded scale, *viz.*, one-half of gold, one-third of silver, one-fourth of copper, one-sixth of base metals, tin as well as lead, one-half of precious metals and one-half of salt, after deducting in each case the expenses of production.

V

The next group of revenues that we propose to consider in the present place is connected with certain heads of the Hindu civil law, namely the law of inheritance, the law of ownership and the like. As regards the first point, a rule of law common to the *Arthaśāstra* and the *Smṛtis* is that the king is to seize the property in the absence of all heirs, the only exception being made in favour of Brāhmaṇas whose property devolves in such a case upon the community of learned Brāhmaṇas. Thus Gautama[25] declares that only the learned

Brāhmaṇas are to take the property of a Brāhmaṇa dying without heirs (*anapatya*), while the king is to take the property of all others. Similarly, Vaśiṣṭha[26] after mentioning a list of heirs ending with the spiritual preceptor and the pupil, declares that on failure of these last the king is to take the property, but not the property of the Brāhmaṇa which is to be distributed in such a case among those versed in the *Vedas*. Almost identical with this is the rule of Viṣṇu.[27] According to Manu,[28] in the event of failure of heirs, while the Brāhmaṇas versed in the *Vedas* are to take the property of a Brāhmaṇa, the king is to take the property of all others. Similarly, Bṛhaspati[29] states that if a Kṣatriya, Vaiśya or Śūdra dies without leaving a male issue or wife or brother, his property should be taken by the king. An interesting application of the familiar rule of the *Smṛtis* occurs in Nārada.[30] According to him, when a merchant wandering from country to country arrives at a certain place and dies there, the king is to guard his property till the heir is found out : if the heir is not found, the king is to make it over to his kinsmen and his relatives : if even these are not found, the king is to guard the property strictly for ten years after which he may appropriate it to himself.

In connection with the present survey, it only remains to add that the rule of the *Arthaśāstra* is essentially similar to that of the *Smṛtis*, but there are some minor differences. According to Kauṭilya,[31]

the king is to take the property of persons dying without heirs, after leaving a sufficient amount for the maintenance of the widow and the funeral ceremony of the deceased, while the property of learned Brāhmaṇas is to devolve upon those versed in the three *Vedas*. Another passage of the *Artha-śāstra*[32] seems to hint at a more stringent application of the legal rule by the king in actual practice. There we are introduced to a class of revenue 'arising from some other source' (*anyajāta*) which comprises the property of persons having no sons. It would thus seem that the property was actually taken by the king for failure of direct descendants, while the rule permitted this course only in the event of failure of all heirs.[33]

The application of the above rule can fortunately be illustrated from a number of references in the Buddhist as well as Brahmanical literature. Thus the Pali *Saṁyutta Nikāya*[34] contains the story of a sonless miserly householder of Śrāvastī whose vast property is conveyed after his death to the royal palace by the order of the king. The same story is reproduced in the *Jātaka* commentary[35] and the *Dhammapada* commentary.[36] In these latter versions the king's right of ownership over the heirless property is indicated in a very pointed, fashion, for in reply to the king's question : '*To whom does the property of a person dying without heirs fall ?*—he is told : '*To the king.*' The Pali *Vinaya Piṭaka*[37] mentions how a young Buddhist

monk on returning to his parents' house near Vaiśālī was pressed by his mother to raise an issue to his wife, lest the ruling clan of the Lichchhavis should seize the heirless property. Moreover, the *Avadāna-śataka*, a Buddhist Sanskrit work of about the second century after Christ, tells the story of a childless merchant who laments that although his house is filled with riches, he has neither son nor daughter, and that after his death all his property will go to the king on the ground of its being without an heir.[38] We may, lastly, refer to the well-known incident in Kālidāsa's *Śakuntalā*,[39] where a minister informs the king that a sea-faring merchant having perished from shipwreck and left no issue, his goods should lapse to the Crown, but the pious Duṣmanta, on hearing that one of the merchants' wives is pregnant, orders that the property should devolve upon the foetus in the womb. These examples would seem to prove that the moderate rule of the *Arthaśāstra* and the *Dharmaśāstras* was in practice stretched so far as to make the property of persons dying without a male issue liable to confiscation by the king.

The next branch of revenue that may be considered under the present head occurs in connection with the title of law called the sale of property without ownership (*asvāmi-vikraya*). Of property entirely given up by the owner, Vaśiṣṭha.[40] says that it belongs to the king. Regarding lost or ownerless property, Gautama.[41] declares that the king should

keep it in custody for one year after which he is to give one-fourth to the finder, and take the rest. As regards property belonging to one who is not a Brāhmaṇa, but of which the owner has since disappeared, Baudhāyana,[42] says that the king should protect it for one year, after which he may take it for himself. Apparently, the property of a Brāhmaṇa in a similar case cannot be taken by the king. More explicit than the above is the rule of Manu[43] according to whom the property of which the owner has disappeared is to be kept in deposit by the king for three years during which the owner may claim it back, but afterwards the king is to take the same : out of the property thus lost and found, the king may justly take one-sixth or one-tenth or one-twelfth. Similar, but not identical, is the rule of Yājñavalkya,[44] according to whom lost or stolen property which is found by the customs or other officers of the king, may be taken back by the owner within an interval of one year after which the king is to take the same : out of the property thus lost and found and restored to the original owner the king is to take his share at the following rates :—

(1)	one-hoofed animal ...	... 4 *paṇas*
(2)	slaves	... 5 ,,
(3)	buffaloes, camels or cattle	... 2 ,,
(4)	goats or sheep ...	... ¼ *paṇa.*

A constructive application of the above rule occurs in Bṛhaspati.[45] According to him, when a partner

in trade dies, his goods are to be inspected by the king's officers and made over to his heir after satisfactory proof. In such an event the king is to take one-sixth, one-ninth, one-twelfth and one-twentieth from the property of Śūdras, Vaiśyas, Kṣatriyas and Brāhmaṇas respectively. If, however, no heir should appear even after three years, the king should take the property, an exception being made in favour of the Brāhmaṇas whose property goes to other Brāhmaṇas.

It remains to add that the rule of the *Arthaśāstra* on this point is closely parallel to that of the *Smṛtis*. According to Kauṭilya,[46] lost and stolen property is to lie at the toll-house for three fortnights after which the king is to take the same, should there be none to receive it, or the owner may take it back after proving his claim. In the latter case, the owner is to pay a ransom (*niṣkraya*) on the scale of rates identical with that of Yājñavalkya.[47] As regards lost property, the owner may receive it after proving his claim, but should he fail to prove his title, he is to pay a fine of five times the value of the article, which itself may properly be taken by the king. Elsewhere[48] the *Arthaśāstra* includes the property lost and forgotten by others in the category of 'revenue derived from some other source' (*anyajāta*), or, in other words, extra-ordinary revenue. A concrete example of the above rule occurs in another place,[49] where we are told that immovable property (*vāstu*), of which the owner-

ship is lost or regarding which the dispute cannot be settled, is to go to the king, or in the alternative, is to be divided among deserving persons.

In later times a controversy arose as regards the extent of the king's right to the property lost or found after the expiry of the three years' deposit. According to a view quoted by Medhātithi,[50] the words of Manu '*The king shall take*' means that he should enjoy its usufruct, for it is not right that the king should appropriate the property of another person even after the lapse of three years. This view which finds an echo in the *Smṛti* Digest called the *Madana-pārijāta* of Viśveśvara is strongly attacked by Medhātithi who shows Manu's meaning to be that the king shall take possession of the property after three years.

Finally, it may be mentioned that the *Śukranīti* shows the continuity of the traditional rule, for it contemplates the king as issuing a comprehensive edict (*śāsana*) forbidding the subjects, among other things, to take property without owners, and property that has been lost and found.[51]

As in the case of heirless property, a number of references in the general literature helps us to illustrate the application of the rule relating to property of persons without sons. A *Jātaka* story[52] tells us how, when a king's chaplain (*purohita*) and his wife renounced the world after the example of their sons, the king proceeded forthwith to confiscate their property, declaring that 'property

without heirs (*assāmikadhanam*) belongs to the king,' but the queen convinced him of his mistake by a practical demonstration with the result that he himself was led to renounce the world. This story illustrates that notwithstanding the injunction of the *Smṛtis* to the contrary, even the property belonging to the Brāhmaṇas was liable to be seized by the king, although the act was regarded with disapproval. An instance of what may be called a constructive application of the usual rule relating to sonless property occurs in another *Jātaka* story.[53] There we are told how a king takes a girl, abandoned by her husband, with the words that 'unclaimed property' (*assāmikabhaṇḍam*) belongs to the king.' The Jaina *Uttarādhyayana Sūtra*[54] tells the story of a king who was about to confiscate the property of his *purohita* when the latter renounced the world with his wife and sons, but the queen dissuaded her husband from this act.

The last branch of revenue that has to be mentioned under the present head consists of the king's claim to the whole or part of the treasure-trove (*nidhi*). The rule of the *Smṛtis* on this point shows a remarkable development. According to Gautama,[55] the treasure-trove belongs to the king except when it is found by a Brāhmaṇa who duly performs his duties. Gautama quotes in this connection the opinion of some who hold that the finder, not being a Brāhmaṇa, should get one-sixth of the treasure. More definite than the above is the rule of

Vaśiṣṭha[56] who declares that when a treasure, of which the owner is not known, is found, the king is to take the same after giving one-sixth to the finder, but he must not take it when a Brāhmaṇa devoted to the six-fold occupation of his caste finds it. The rule of Manu[57] seems to contemplate three different cases, *viz.* :—

1st—When a person claims the treasure and proves his title thereto, the king should take from him one-sixth or one-twelfth (which is beyond doubt his usual share of taxation). On the other hand, if a person lays a false claim to the treasure, he is to pay a fine of eight times the value of his property.

2nd—When a learned Brāhmaṇa finds a treasure 'deposited in former times,' he may take the whole of it, 'for he is the lord of all.'

3rd—When a king finds the treasure, he is to give one-half to the upper classes and send the other half into his own treasury.

The king, we are further told in the same connection, is entitled to take one-half of ancient hoards and metals found underground by virtue of his ensuring protection and 'because he is the lord of the soil.'[58] With the above may be compared the rule of Yājñavalkya,[59] who similarly contemplates three cases :—

1st—When the king finds a treasure, he is to

share it equally with the Brāhmaṇas (*lit.* twice-born classes).

2nd—When a learned Brāhmaṇa finds the treasure, he is to keep the whole of it, 'for he is the lord of all.'

3rd—When any other person finds the treasure, the king is to take (it after paying) one-sixth (to the finder).[60]

The view of Nārada,[61] is expressed in more cryptic language. According to him, when a person finds a treasure deposited by others, he is to present it to the king, for all treasure-troves other than that found by the Brāhmaṇas go to the latter. Again, when a Brāhmaṇa finds the treasure, he is also to inform the king, and he may take possession of it after it has been given by the latter. This rule evidently ignores the reward of one-sixth, which the king according to other authorities is to pay to the finder, while it is silent as regards the person who claims the treasure and proves his title to it. We may, lastly, mention the rule of Viṣṇu[62] who arranges the topic in a regular scheme as follows :—

1st—When the king finds the treasure, he is to make over one-half to the Brāhmaṇas and take the other half into his treasury.

2nd—When a Brāhmaṇa finds it, he should take the whole.

3rd—When a Kṣatriya finds it, he is to give one-fourth to the king, one-fourth to

the Brāhmaṇas, and take the remaining one-half.

4th—When a Vaiśya finds it, he is to give one-fourth to the king, one-half to the Brāhmaṇas, and take the rest.

5th—When a Śūdra finds it, he is to give $\frac{5}{12}$ to the king, $\frac{5}{12}$ to the Brāhmaṇas, and take $\frac{2}{12}$ (one-sixth) for himself.

The rule of the *Arthaśāstra* with regard to the treasure-trove is similar to the above, but not identical. Kauṭilya first lays down the general principle that the finder of mines, precious stones and treasure, is to get one-sixth (if the finder is a labourer, he is to get one-twelfth). Apparently by way of exception to this general rule, we are told that when the treasure is valued above 1,00,000 (*paṇas*), it goes wholly to the king, whereas if it is of less value, the finder should get one-sixth.[63] Furthermore, when a person of pure character proves his title to the treasure deposited by his ancestors, he is to take the whole of it, but if he fails to prove his claim, he is to be fined 500 (*paṇas*), and if he appropriates it clandestinely, he is to be fined 1,000 (*paṇas*). For the rest, it may be mentioned that the *Arthaśāstra* elsewhere[64] includes treasure-troves in the list of the king's receipts from some other source (*anyajāta*). Another point of interest is that the treasure-trove is comprised[65] along with the property of the king and the learned Brāhmaṇa in a list of objects of which the ownership is not lost by adverse possession.

A general comparison of the *Dharmaśāstra* and *Arthaśāstra* rules regarding treasure-troves suggests the following points. Common to nearly all the authorities is the view that the finder of the treasure is to get one-sixth, while the rest goes to the king. The *Arthaśāstra*, however, while accepting the general principle, restricts its application to the treasure of less value alone. Common again to the later *Smṛtis* and the *Arthaśāstra* is the view that when a person proves his title to the treasure deposited by his ancestors, he should get the same, the *Smṛtis* only insisting that the king should take a portion of it for himself.[66]

Coming down to later times, we may notice a remarkable attempt on the part of some authoritative commentators of the *Smṛtis* and makers of *Smṛti* Digests to restrict the claims of the Brāhmaṇas with regard to the treasure-trove. Thus Medhātithi, commenting on one of the texts of Manu already cited,[67] explains the phrase *pūrvam-upanihitam* ('deposited in former times') as *pūrvaiḥ pitrādibhir-upanihitam* ('deposited by his ancestors'). From this he draws the conclusion that the rule permitting the Brāhmaṇas to take the treasure applies only when it belongs to them : when, however, the owner of the treasure is not known, the king's share of one-sixth has to be paid by the finder, even though he is a Brāhmaṇa. The same conclusion based upon the identical argument of Medhātithi is drawn by two other commentators of Manu, *viz.*,

Govindarāja and Sarvajña-Nārāyaṇa as well as by Devaṇabhaṭṭa, the author of an important Digest called the *Smṛti-chandrikā*. It is, however, as Kullūka says in his commentary on the same text of Manu, altogether unwarranted by the evidence, and is opposed to the texts of Yājñavalkya and Nārada above-mentioned. Another interesting development, of which the tendency was to restrict the rights of the king, with regard to the treasure-trove may be noticed in the important Digest called the *Vīramitrodaya* of Mitramiśra.[68] There the author takes a text of Manu already cited[69] to mean that the king should keep the remaining half of the treasure in his treasury with the object of restoring it to the rightful owner when he appears. Evidently it was contemplated that the portion of the treasure left over after presentation to the Brāhmaṇas should not be appropriated by him, but should be kept in deposit. We may, finally, mention in this connection that the *Śukranīti*[70] contemplates the king as issuing a comprehensive edict forbidding his subjects *inter alia* to take the treasure-trove.

We may conveniently close this part of our survey by pointing to a reference to the above-mentioned rule in the general literature. The *Samarāicca-kahā*, a Jaina religious romance written by Haribhadra (flourished second half of 9th century A. D.) mentions[71] how a mother warns her son not to remove a hidden treasure, lest the king should come to know of it. As we shall see later on,

the land-grants of the dynasties of Northern India frequently contain a clause that the land is granted with all treasures and deposits. This evidently implied that the treasure-trove was regarded normally as belonging to the king.

We have reserved for consideration in the last place a group of revenue sources which are essentially irregular in their character. We may begin by mentioning the rule relating to the fleecing of various classes of persons regarded as unrighteous and impious. Perhaps the most conspicuous example of this kind occurs in a chapter of the *Mahābhārata*[72] where the Brāhmaṇas are divided into four grades, *viz.*, those that are equivalent to the gods, the Śūdras, the Kṣatriyas and the Vaiśyas respectively. With regard to the second class, we are told that the righteous king may impose upon them compulsory labour (*viṣṭi*) as well as the agricultural tax (*bali*). With regard to the third and fourth, it is said that the king who is suffering from depletion of his treasury should impose on them the agricultural tax. In support of this remarkable rule is quoted[73] a Vedic maxim to the effect that the king is master of the wealth of all persons who are not Brāhmaṇas, as well as of those Brāhmaṇas who are not devoted to the performance of their duties. Again, the late mediaeval work called the *Śukranīti*, while declaring that the person unjustly acquiring wealth shares in the resulting sin, mentions that the king does not incur guilt by

seizing the entire property of undeserving persons. This is followed by the injunction that the king should seize the wealth of unrighteous persons by every means.[74]

The next class of the king's receipts that has to be mentioned in the present connection is concerned with what may be called the organised or unorganised plunder of foreign States. The *Arthaśāstra*[75] mentions seven distinct classes of troops, of whom two (*viz.*, the troops taken over from the enemy,[76] and the troops of foresters) are required to be maintained by means of raw material (*kupya*) or by the plunder of foreign States (*vilopa*). This evidently points to a system of organised plunder of foreign territories somewhat resembling the *chauth* and *sardesmukhi* of the Maratha States. The *Smṛtis,* while they do not furnish any exact parallel to the above, present some examples of what may be called the licensed plundering of foreign States by private individuals, from which the king derives a certain share of the profit. Thus according to Kātyāyana,[77] when anything is brought over from an enemy's country by robbers by the order of their lord, they should give a sixth part to the king and share the rest among themselves. Elsewhere, he reserves a tenth part of the spoil for the share of the king.[78] Lastly, we may mention that the *Śukranīti* in one place[79] directly sanctions the king's exaction of wealth from foreign states by force or fraud or robbery. Elsewhere[80] it descri-

bes the king who increases the revenue by exacting tribute from his enemies and who protects his subjects after the fashion of the garland-maker to the best of the kings.

NOTES

[1] II, 6 [2] II, 12 [3] VII, 12 [4] *Ibid,* IV, 1

[5] *Ibid,* II, 1 [6] II, 12

[7] II, 22 [8] IV, 9 : *Khanisārakarmāntebhyaḥ sāram ratnam vāpaharataḥ śuddhavadhaḥ.*

[9] With regard to the ten items of revenue mentioned in Kauṭ., II, 12, it should be remarked that they do not apply exclusively to the output of mines, for we are expressly told in the same context that the superintendent should create sources of profit similarly with regard to all merchandise. As a matter of fact, the list of ten items above-mentioned includes the whole set of seven general sources of revenue, *Einnahmequellen,* (*āyamukha*) mentioned in Kauṭ., II, 6.

[10] Kauṭ., II, 35 : *evam vaidehakavyañjanāḥ svabhūmijānām rājapaṇyānām khanisetuvanakarmāntakṣetrajānām parimāṇamarghañcha vidyuḥ.*

[11] *Paśumṛga-vana,* tr. as above by Sh. On the other hand, Gaṇ understands it to mean two distinct kinds of forests. M. shows good reasons for rejecting this interpretation. His own trans. of the term is *Rotwildwald.*

[12] *Dravya-vana* tr. as *Nutzwald* by M.

[13] Kauṭ., II. 1 and 2 [14] *Ibid,* II, 17

[15] *Ibid,* II, 35 [16] *Ibid,* IV, 10

[17] Kaut., V, 2 [18] II, 29-30

[19] The technical terms for these three charges are *karapratikara, bhagnotsṛṣṭakam* and *bhāgānupraviṣṭakam.*

[20] III, 55 [21] VII, 62 [22] VIII, 39

[23] Vol. 1, 2. 3. 332 ; *cf. ibid,* 361 [24] IV, 2, 118-119

[25] XXVIII, 41-42 [26] XVI, 83-87

[27] XVII, 13-14 [28] IX, 188-189

[29] Quoted, *Vyavahāra-mayūkha,* ed. P. V. Kane, p. 145.

[30] III, 16-18 [31] III, 5 [32] II, 6

[33] While on this subject, we may mention a remarkable rule of Vaś. (XIX, 35-36) relating to the property of impotent and insane persons. It is to the effect that such property should go to the king, who is, however, bound to maintain the dispossessed persons.

[34] Part I, p. 89, *P. T. S.* edition

[35] Vol. III, p. 299 [36] Vol. IV, p. 77

[37] Vol. III, p. 19 ff., *P. T. S.* edition

[38] *Avadāna-śataka,* ed. Speyer, p. 13. In the *Ḍivyāvadāna* (Cowell and Neil's ed., pp. 439-440), a childless king similarly laments that his property will go after his death to another king.

[39] Act VI [40] XVI, 19 [41] X, 37-38

[42] I, 10. 16 [43] VIII, 30-33 [44] II, 173-174

[45] Quoted, *Vivāda-ratnākara,* p. 116, *Vivāda-chintāmaṇi,* p. 65.

[46] III, 16

[47] To the list of Yāj., Kauṭ. adds 5 per cent. for precious stones and for raw stuff of great or little value.

[48] II, 6. *Cf. ibid,* 15

[49] III, 9 : *tadubhayam paroktam vāstu rājā haret pranaṣṭasvāmikañcha yathopakāram vā vibhajet.*

[50] Commentary on Manu, VIII, 30 [51] *Ibid,* I, 305

[52] Vol. IV, pp. 485-486 [53] Vol. VI, p. 348

[54] Lect. XIV [55] X, 43-45

[56] III, 13-14 [57] VIII, 35-39

[58] In place of $\frac{1}{2}$ in the above, Medhātithi has 'share' or 'part' in general, which he explains to mean $\frac{1}{8}$ or $\frac{1}{12}$ as mentioned in a preceding verse. But this forced interpretation is unnecessary, as the usual meaning of $\frac{1}{2}$ fits in with the immediately preceding text.

[59] II, 34-35

[60] The above follows the interpretation of the famous

commentator Vijñāneśvara, while the plain meaning of the text would be that the king was to take $\frac{1}{6}$ of the treasure found.

[61] VII, 6-7 [62] III, 56-61 [63] IV, 1

[64] The above follows the explanation of M. who shows good reasons for rejecting Gaṇ.'s interpretation to the effect that with regard to the treasure-trove of less value the finder is to pay $\frac{1}{6}$ to the king. The same interpretation is given by Sh.

[65] II, 6 [66] III, 16

[67] According to Jolly (*Recht und Sitte,* p. 103), the law of the later *Smṛtis* with regard to treasure-trove shows a departure from the original theory, inasmuch as the king is less thought of in the later examples. This view evidently is based upon a literal interpretation of the text of Yāj. above quoted.

[68] VIII, 37

[69] *Rājanīti-prakāśa,* p. 267 [70] VIII, 39

[71] I, 304 [72] *Ibid,* p. 152, Jacobi's edition

[73] XII, 76 [74] *Ibid,* 10 ; *cf. ibid,* 77. 2

[75] *Ibid,* IV, 2. 5-7 [76] IX, 2

[77] *Amitrabalam* in the original, tr. by M. as *Truppen die der Seiger dem Feind abgenommen hat.*

[78] Quoted *Vivāda-ratnākara,* p, 125; *Parāśara-mādhava, Vyavahāra-khaṇḍam,* p, 311.

[79] Mādhava., *loc. cit.,* explains the discrepancy by saying that the latter rule applies when the property is brought over from the territory of a weak enemy, while the former applies when it is taken from the territory of a strong enemy. Chaṇḍeśvara (*loc. cit.*) explains the divergence by saying that the rules of $\frac{1}{6}$ and $\frac{1}{10}$ are to be understood to apply accordingly as the enemy's country is near or far away.

[80] IV 2, 7 [81] *Ibid,* 18-19

CHAPTER VI

EMERGENCY REVENUE

A notable feature of the revenue system embodied in the literature of law and polity is that it not only contains a scheme of taxation for normal times, but also seeks to provide for the exceptional needs of the king or the State during grave emergencies. This last usually takes the form of enhancement of the standard rates of revenue under the known heads, or the imposition of wholly irregular demands upon the subjects, or else it combines both of them.

The most complete account of the branches of emergency revenue occurs as usual in the *Artha-śāstra,* which devotes a whole chapter[1] to the methods of replenishment of the treasury by a king who is without funds, and is plunged into sudden financial straits. We may conveniently group the various methods suggested by the author under the following heads :—

A. 'Benevolence,' *Auflegung (praṇaya),* which is to be levied 'once and not twice.'

B. Miscellaneous methods of raising the revenue.

As regards the first group, the benevolences are described as consisting of three distinct kinds, *viz.,*

those from the cultivators (*karṣakas*), those from the dealers and craftsmen (*vyavahārins*) and those from the breeders of animals (*yonipoṣakas*). In connection with the first class, the *Arthaśāstra* lays down what may be called a schedule of rates as follows :—

1. Grain ... ... $\frac{1}{4}$
2. Wild rice ;[2] merchandise in cotton, lac, linen, barks of trees, wool, silk, medicinal herbs, scents, flowers, fruits and vegetables, wood, bamboo, fresh and dried meat ... $\frac{1}{3}$
3. Ivory and skins ... ... $\frac{1}{2}$

In so far as these items, and principally the first item, are concerned, they are explained and amplified by the author in the immediately preceding lines. The king, we are told, should beg from the cultivators one-third or one-half of the crop when the tract, be it large or small in extent, has sources of water-supply independent of rain-water[3] and produces a rich harvest. For tracts of intermediate or poor quality, the demand should be according to the outturn. No demand, however, should be made from persons usefully employed in the work of fortification and irrigation-works, of trade-routes and colonisation of waste lands, of mines and forests.[4] With regard to the persons colonising lands, the king should even grant them grains, cattle, cash and the like, and he should purchase from them for cash one-fourth of the grain that is left over after providing for seeds

and provisions.[5] The king should grant exemption in the case of forest products and the property of learned Brāhmaṇas. When the above means of filling the treasury fails, the agents of the *samāhartā* should make the cultivators sow the seeds in summer. At the sowing season the latter should be made to enter into a written agreement undertaking to pay double the amount of the crops destroyed through their negligence. When the crops are ripe, they should be forbidden to take away ripe and unripe crops, the penalty for theft of corn ranging from a fine of eight times of the value to death.

A careful consideration of the above suggests some important reflections. The benevolence, it will be observed, is not assessed at a uniform rate of one-fourth but varies according to the nature of the soil. With the maximum rate, which is declared to be one-third or one-fourth, may be compared the highest rate of the agricultural tax of Manu, *viz,* one-fourth.[6] As regards the levy of emergency tax upon cultivators, the *Arthaśāstra* makes numerous exceptions, persons employed in what may be called utility services as well as those engaged in colonising waste lands being altogether exempted from it. In so far as the settlers of new lands are concerned, it will be seen that they are required to be furnished with the necessary capital in the shape of provisions, implements and the like. This is quite in keeping with the policy of the

Arthaśāstra, which elsewhere[7] requires the king to make advances of money to the new settlers. The further provision that the king is to purchase for cash one-fourth of the surplus outturn was obviously intended to provide the settlers with their much-needed cash. Moreover, the exemption of the learned Brāhmaṇas from the emergency tax is thoroughly in accordance with the spirit of the *Arthaśāstra*, which elsewhere[8] contemplates the grant of tax-free lands to certain classes of Brāhmaṇas by the king. It is, however, difficult to understand how all these exemptions and specially the advances could be possible for a king who is himself in sore financial straits. As a last resort, the *Arthaśāstra* contemplates what virtually amounts to a compulsory raising of the second crops by the peasants under a system akin to the modern indentures. This is important as illustrating the extreme length to which the rights of the cultivators could be encroached upon by the State during emergencies.

As regards the class of benevolences from dealers and craftsmen, the *Arthaśāstra* lays down a schedule of rates as follows :—

1. Dealers in gold, silver, diamonds, precious stones, pearls, corals, horses & elephants: Tax (*kara*) of 50 per cent.
2. Dealers in threads, garments, copper, brass, bronze, scents, medicines and wines ... Ditto of 40 per cent.

3. Dealers in grains, liquids, base metals and carts ... Ditto of 30 per cent.
4. Dealers in glass and chief craftsmen ... ... Ditto of 20 per cent.
5. Inferior craftsmen ... Ditto of 10 per cent.
6. Dealers in wood, bamboo, stones, earthenware, cooked rice and green vegetables ... Ditto of 5 per cent.
7. Actors and prostitutes ... ½ their wages.

Besides the above, tradesmen not engaged in any kind of work are required to be charged with the tax in cash.[9]

With regard to the last class of benevolences, the *Arthaśāstra* mentions the following scale of charges :—

(1) Breeders of cocks and pigs ... ... ½
(2) Breeders of small animals ... ... $\frac{1}{6}$
(3) Breeders of cows, buffaloes, mules, asses and camels ... ... $\frac{1}{10}$

Besides the above, keepers of prostitutes are required to procure supplies for the king's treasury by employing the women in the king's service who are noted for their youth and beauty.

While the charges mentioned in the foregoing paragraphs are at least connected with specific heads of revenue, those we have to mention in the present place are independent of any such connection, and are altogether irregular in their character. When the benevolences fail, says Kauṭilya, the *samāhartā* (*Obereinnehmer*) is to invite donations

from the inhabitants of the kingdom under pretext of performing some work. In this connection, Kauṭilya introduces us to some ancient Indian methods of raising subscriptions from the public. The secret agents, we are told, should first pay large amounts, and then donations should be invited from the public : those who pay a small amount are to be blamed by a specific class of spies, while those who contribute gold are to be rewarded with offices, umbrellas, turbans and ornaments. While the above method of raising money for the royal treasury is open to little or no moral objection, the same cannot be said of the methods that follow immediately. The wealth of heretics and corporate bodies, that of religious establishments and that which is not required for the use of learned Brāhmaṇas, are to be appropriated for the king by approved agents under a suitable pretext. Moreover, the superintendent of religious establishments is to collect in one heap the treasures of temples belonging to the city as well as the country-part and appropriate them in the same fashion. He may also set up a sacred altar at night or establish in a place of reputed sanctity what purports to have sprung from the earth,[10] and he may earn his means of subsistence by introducing fairs and festive assemblies Or he may collect money from the people under pretext of propitiating a pretended monster demanding tribute of men from a concealed place in a tree. Or else he may collect money by

displaying a many-headed serpent in a well provided with a subterranean passage.

Equally fraudulent as the above is the method of raising money that is suggested immediately thereafter. A spy disguised as a trader, we are told, is to start business after equipping himself with a considerable stock of merchandise and a number of associates. When he has waxed rich with his stock of merchandise, the proceeds of sale as well as the deposits and loans, the king is to cause him to be robbed of the same during night-time. The same practices may be observed by the examiner of coins and the State goldsmith. Or else a spy masquerading as a merchant may collect quantities of gold and silver ware, or obtain on loan quantities of bullion and specie on suitable pretexts and thereafter the king as before is to rob him of his property at night.

The last method of raising revenue that is mentioned in the present connection is founded upon force. It is concerned with various ways of calculated ingenuity and cruelty for entrapping seditious persons by the agency of spies who frequently act as *agents provocateurs*. One or two examples out of many will suffice to illustrate this point. The spies, we are told, may cause the seditious to be infatuated with females disguised as chaste women, and having taken them in the houses of those women may procure the confiscation of all their possessions. When seditious persons

of high families quarrel with each other, poisoners being directed thereto may poison one of them, and the other may be charged with the offience of murder. Or a spy acting as a servant of the seditious person may mix up counterfeit coins with the money he receives as his wages, and thus expose his master. The only redeeming feature in this picture of unrelieved gloom is the direction that measures like the above should be applied against the seditious as well as the impious, and not against others.

The above rules, along with those of a similar character to be mentioned presently, constitute, it is not too much to say, a landmark in the history of Hindu financial speculation, not to say, the history of Hindu intellectual development. They evidently imply that while fixed heads of revenue with standard rates should be followed in normal times, the State was justified in adopting every species of force and fraud in dealing with grave emergencies. Thus politics, which in the *Artha-śāstra* is treated as an independent branch of knowledge apart from the Canon, is further divorced from morality and religion. For the rest, it may be stated that the above rules of the *Arthaśāstra,* in so far as their general character and tendencies are concerned, may be fitly matched with the methods of financial oppression known to other countries of the East as well as the West, of antiquity as well as modern times. A singular

interest, however, attaches in the Indian system to the methods of unabashed appropriation of temple treasures and exploitation of popular religious beliefs in the interest of the State treasury.

When we turn to the literature of the sacred law and the Epics, we find that the rules relating to the conduct of the king during emergencies form part of a well-recognised branch of law called 'duties in the time of distress' (*āpaddharma*). To take a few examples, Manu says in one place[11] that the Kṣatriya who takes over one-fourth of the crop in times of distress is exempted from sin, provided he protects his subjects to the best of his ability. This passage is usually taken to mean that the king is justified in demanding one-fourth of the produce instead of the usual one-sixth, during emergencies of the State.[12] In the same context,[13] we are told that the Kṣatriya who protects the Vaiśyas by his weapons may collect from them the proper agricultural tax. This is said to consist of two charges, *viz*, the *bali* of one-eighth of the grain, and the *śulka* of one-twentieth amounting at least to one copper coin (*kārṣāpaṇa*), the normal rates in these cases being, according to the commentators, one-twelfth and one-fiftieth respectively.[14] On the other hand, the Śūdras, the craftsmen and the artisans, it is said, benefit the king by sẹrvice. This means, according to most of the commentators, that the king is not justified, even during times of distress, in imposing any tax upon the above classes, but

may exact some additional service from them over and above their obligation of performing one piece of work a month.

If the methods of financial exaction in Manu partake of the nature of enhancement of the normal rates of revenue under specified heads, far different is the case with those advocated in the *rājadharma* and *āpaddharma* sections of the *Mahābhārata*. The question is broadly taken up in a chapter of the *Śānti-parvan*[15] which the commentators aptly explain to be of the nature of an aphorism with reference to the immediately following section on *āpaddharma*. There the warrior-sage Bhīṣma, asked as to what course the king should pursue when his friends are declining and foes are increasing, when his treasury is exhausted and he has no troops, when his ministers and assistants are wicked and his counsels are divulged, replies unenigmatically that the king should seize the wealth of all persons other than that of ascetics and Brāhmaṇas. This dangerous doctrine is sought to be supported by a large array of arguments based upon the supreme law of self-preservation, the normal rule of existence and above all the paramount importance of the State, but it is unnecessary to repeat them here.[16] The above doctrine is inculcated likewise in the following chapters, which are expressly concerned with the duties in times of distress. Thus in one place[17] what purports to be an old verse is quoted to the effect that the king may not take

the wealth of those devoted to the performance of sacrifices and the wealth of temples, but he is entitled to seize the wealth of those who do not perform any religious acts. In this connection, the treasury (*kośa*) is magnified again and again as the quintessence of all things. The *kośa*, it is said, is the root of the army, the army is the root of all duties, duties are the root of the people : the *kośa* is the source of acquisition of virtue, desire and salvation.

Methods of financial exaction similar to the above, but not identical, are laid down in the later literature on polity. In the *Nītivākyāmṛtam* ('Nectar of the maxims of polity') written by the Jaina Somadeva in the tenth century after Christ, the king with a depleted treasury is recommended[18] to adopt the following measures for replenishing the same. He is to appropriate what is left over from the wealth of religious foundations, Brāhmaṇas and merchants, after providing for the expenses of religious service, performance of sacrifices and support of kinsmen respectively : he is to take the wealth of rich widows, judicial officers,[19] village headmen, courtesans, guilds and heretics : he is to beg a share of the wealth belonging to the prosperous inhabitants of the city and the country-part : he is to wait upon his ministers, his chaplain and the vassal kings of unbroken fortunes. Here, it will be noted, the rules of financial exaction are of a sufficiently sweeping and comprehensive

character. They imply the victimization of nearly every class of people and even the appropriation of temple treasures for the benefit of the king's treasury. Moreover, there is no pretence of confining within any definite limits the financial exactions which are practically unlimited in extent.[20]

Lastly, we may mention that the late *Nīti* work called the *Śukranīti* also inculcates sundry methods of raising the emergency revenue. The king, we are told in one place,[21] must not increase the revenue, when there is no distress, out of excessive impositions of fines, the agricultural tax, as well as tolls and duties, nor out of the tax from places of pilgrimage and from temples. This evidently implies that the collection of the charges here mentioned was permissible during the king's emergencies. In the same context, we are definitely told that when the king is engaged in providing for his troops for the purpose of destroying his enemy, he may raise enhanced rates of fines, tolls and the like from the people.[22] The king in distress may seize the wealth of rich people after giving them an allowance for subsistence (*bhṛti*), but he must return the same with interest after he has overcome his danger. We have here almost a unique instance in the Hindu technical literature of the levy of compulsory loans from the subjects by the State during emergencies.

We may fittingly conclude this chapter by quoting an early reference in a Buddhist collection

of stories to the employment of State loans. A story in the *Avadāna-śataka*[23] records the tradition that a merchant advanced a loan of gold coins (*suvarṇas*) to Prasenajit, king of Kośala to help him in his war with the king of Magadha.

NOTES

[1] V, 2

[2] *Vanyānām,* tr. as above by Gaṇ. The interpretation of Sh. ('forest produce') and of M. and Breloer ('Walder-zeugnisse') is contradicted by the fact that forest products (*araṇyajātam*) are expressly excluded from the levy of benevolences.

[3] Read *adevamātṛkam* with M. instead of *deva*° of Sh. and Jolly-Schmidt.

[4] The above passage has been construed in four different ways : while Sh. connects *yathāsāram* with the preceding sentence and *madhyamam*° with the following, Gaṇ. connects *yathāsāram madhyamam* with the preceding sentence ; and M. connects *yathāsāram madhyamam durga*° with the same, while Jolly-Schmidt connects *yathāsāram* with the following sentence. I follow Gaṇ. whose construction gives the best sense.

[5] The above is usually (Gaṇ., M. and Breloer) tr. as ¼ of the grain and what is left over after providing for seeds and provisions.

[6] See above, p. 174 [7] V, 3 [8] II, 1

[9] The above follows the reading and trans. of Gaṇ. Other trs. (with a different reading) are : 'The entire property of goldsmiths shall be taken possession of' (Sh.) and 'die zu Geldsteuern Fähigen sollen sie tüchtig schröpfen' (M).

[10] The above follows the reading and explanation of Gaṇ. The reading and versions of Sh. and M. are completely different.

[11] X, 118

[12] The interpretation of the whole passage given above follows the authority of Medhātithi, Govindarāja, Kullūka and Rāghavānanda. Far different is the explanation of

Sarvajña-Nārāyaṇa and Nandana. According to them, the tax on grain is here stated to be $\frac{1}{4}$ in the case of Śūdras and $\frac{1}{8}$ in the case of Vaiśyas, and the tax on other things is stated to be at least one *kārṣāpaṇa* out of twenty, while the artisans who work for wages are required to pay their contribution at the same rate. This explanation may be opposed on the following grounds :—(*a*) differential rates of the agricultural tax for the different castes are unknown to any other authority ; (*b*) the usual rate of the duty on goods is one-twentieth which, therefore, cannot be the emergency rate as well ; (*c*) the minimum limit of taxation, *viz.*, one *kārṣāpaṇa*, is attested by a verse of Manu quoted in Vaś., XIX, 31.

13 Manu, X, 119-120

14 Actually, however, Manu prescribes (VII, 130) three alternative rates of the duty, *viz.*, $\frac{1}{6}$, $\frac{1}{8}$ and $\frac{1}{12}$ during normal times.

15 Ch. 130

16 For a full account, see the author's *Hindu Political Theories*, 2nd ed., pp. 155-158.

17 *Ibid*, Ch. 136. 1-2

18 XXI, 14

19 *Niyogins* in the original, tr. as above by the commentator.

20 Very similar to the above is a text of Śukra quoted by the unknown commentator in connection with the present text. This passage, however, is not found in the existing *Śukranīti.*

21 IV, 2. 9

22 In Śukra IV, 2, 18 ff. in connection with a classification of kings into three grades, we are told that the bad king is one who increases his revenue out of fines, and out of tax from places of pilgrimage and temples. This evidently applies to the king who had recourse to such methods of exaction during normal times.

23 P. 56, J. S. Speyer's ed.

CHAPTER VII

CLASSES EXEMPTED FROM TAXATION —UNTAXABLE PROPERTY

In the system of the law-books *(Smṛtis)* and to a less extent that of the works on polity (*Nīti*) by far the most important class of persons exempted from taxation is the class of Brāhmaṇas, and specially the learned Brāhmaṇas. With the rules relating to the Brāhmaṇa's immunity are often joined together maxims and principles of astonishing pretensions on behalf of the favoured class. To begin with the aphoristic law-books, Vaśiṣṭha,[1] while recommending that the just king may take one-sixth of the wealth from his subjects, expressly makes an exception in favour of the Brāhmaṇas. Elsewhere[2] Vaśiṣṭha includes the learned Brāhmaṇa in a list of persons who are immune from taxation (*akara*), no doubt, as the commentator remarks, by way of emphasising his special claim for exemption. He also quotes in this connection a verse of Manu to the effect that the learned Brāhmaṇa, along with other specified classes, is not to be liable to the *śulka*.[3] In justifying the Brāhmaṇa's claim for exemption in the first case, Vaśiṣṭha quotes three Vedic texts to the effect that the king shares one-sixth of the Brāhmaṇa's spiritual merit acquired

by the performance of sacrifices and charitable works, that the Brāhmaṇa is not to be devoured because he makes the *Vedas* prosper and secures immunity from danger, and lastly, that Soma is the king of the Brāhmaṇas. Like Vaśiṣṭha, Āpastamba[4] includes the learned Brāhmaṇa in a list of persons exempted from taxation, while Viṣṇu[5] expressly forbids taxes to be levied on the Brāhmaṇas on the ground that they pay their tax in virtuous acts.

The rules of the *Arthaśāstra*, so far as they go, are in accord with those of the *Smṛtis* above mentioned. The *Arthaśāstra*[6] contemplates the king who is about to settle a new or re-settle an old territory, as making grants of land, that are immune from taxes and fines and accompanied with rich gifts, to certain classes of Brāhmaṇas : these comprise the sacrificial priest, the spiritual preceptor, the chaplain (*purohita*) and the learned Brāhmaṇa. This evidently implies, as we have already suggested, that the lands of the Brāhmaṇas were normally exempted from taxation. Again, as we have seen elsewhere, Kauṭilya, while laying down the methods of filling the treasury during emergencies, expressly requires that the property of the learned Brāhmaṇa should be exempted from benevolences and from other irregular exactions. We may also mention without comment that the *Arthaśāstra* elsewhere[7] imposes a small fine for the collection of tolls and other duties from the Brāhmaṇas.

The rule regarding the Brāhmaṇa's immunity from taxation receives some further degree of development in the metrical *Smṛtis*. According to a famous text of Manu,[8] the king, even though dying from want, must not collect taxes (*kara*) from learned Brāhmaṇas, and no Brāhmaṇa residing within his kingdom should suffer from hunger. This is sought to be justified on the principle of *quid pro quo*, for we are told that the virtuous act which the Brāhmaṇa performs daily under the king's protection contributes to the increase of the king's life, wealth and kingdom.[9] In the *rājadharma* and *āpaddharma* sections of the *Mahābhārata*, as we have seen, a practical application of the above maxim is given in the form that the king may take the wealth of all persons other than the Brāhmaṇas and ascetics during times of distress.[10] Nārada[11] introduces an innovation by observing that the property of the learned Brāhmaṇas, which is required for household use, is exempted from *śulka*, but not that which is used for purposes of trade. This evidently involves a modification of the earlier rule exempting all wealth of the learned Brāhmaṇa from *śulka*. Bṛhaspati,[12] on the other hand, contents himself by saying that the king should grant houses and lands to the Brāhmaṇas with immunity from taxation.

Not only is the Brāhmaṇa contemplated in the above to be exempt from taxation, but his property, as we have seen,[13] is declared by all our autho-

rities to be incapable of lapsing to the king even in the event of complete failure of heirs. In this connection, Manu declares[14] the general rule that the Brāhmaṇa's property is never to be taken by the king, while that of other classes may be taken over for failure of heirs. We have further observed that the *Smṛtis* from first to last as well as the *Arthaśāstra* lay down the general rule that when a Brāhmaṇa finds a hidden treasure, he is to keep the whole of it, while other persons on finding the same are to make it over to the king. It is in connection with this rule that Manu[15] as well as Yājñavalkya[16] lays down the striking doctrine that the Brāhmaṇa is the lord of everything.

Besides the Brāhmaṇas, a miscellaneous group of persons is often mentioned in the *Smṛtis* as immune from taxation. Thus in the above-mentioned list of exempted persons furnished by Vaśiṣṭha[17] are included—

(1) the king's man (*rājapumān*),
(2) the helpless,
(3) one who has renounced the world,
(4) the infant and the old,
(5) the young man who is a student (*taruṇa*), and
(6) the newly confined women, widows who return to their former families, maidens and wives of servants.

Some of these classes also figure in the short list of persons exempted from *śulka*, which Vaśiṣṭha

quotes from Manu.[18] The latter, *e.g.*, includes, besides the learned Brāhmaṇa,

(1) the infant,

(2) the messenger, and

(3) one who has renounced the world.

Similar to the longer list of Vaśiṣṭha, but not identical with it, is the group of exempted persons (*akara*) mentioned by Āpastamba.[19] This comprises, besides the learned Brāhmaṇa,

(1) women of all classes,

(2) boys before attaining the sign of manhood,

(3) those who live (with preceptors) for study,

(4) the ascetics who are virtuous,

(5) the Śūdras 'who live by washing the feet of other classes,'

(6) the blind, the dumb, the deaf and the diseased, and

(7) those who are forbidden to acquire property by the rules of their order.

On comparing the above two lists it appears that they have more or less in common the class of women,[20] the infant, the student, and the ascetic.[21] Vaśiṣṭha, however, has in addition the class of the king's servants, while Āpastamba adds that of the Śūdras and some unnamed sects.

The above rules are reproduced generally on a smaller scale in the metrical *Smṛtis*. In the list of persons exempted by Manu from the payment of all taxes are included[22] the blind, the idiot, the cripple who moves with the help of a board and the man

who is seventy years old. These evidently correspond to the blind, the diseased and the aged persons of the earlier lists. Elsewhere[23] Manu gives a list of persons exempted from tolls at the river-crossings, which comprises, besides the Brāhmaṇa and the Vedic student

(1) the woman who has been pregnant for two months or more,
(2) one who has left the order of householders, and
(3) the hermit.

With this may be compared the rule of Viṣṇu[24] who imposes a fine of ten *paṇas* for the collection of *śulka* from the following :—

(1) the Vedic student,
(2) the hermit in the forest (*vānaprastha*),
(3) the ascetic,
(4) the pregnant woman, and
(5) the mendicant monk (*tīrthānusārin*).

Coming now to the head of untaxable property, we may first point to the verse of Manu, quoted by Vaśiṣṭha,[25] which has been referred to above. It is to the effect that the *śulka* (apparently used in the general sense of tax) is not to be imposed *inter alia* upon articles worth less than one copper coin (*kārṣāpaṇa*), the earnings of craftsmanship, the receipts from alms, the remnant of stolen property and the articles required for the performance of sacrifice. With this may be compared the narrower

rule of the *Arthaśāstra*,[26] *viz.*, that the *śulka* (in the technical sense of octroi duty) is not to be imposed upon articles required for marriages, for a bride going to her husband's place, for presentation, for the preformance of the worship of gods, for the ceremony of investiture with the sacred thread and so on. It will also be remembered that Manu contemplates the exemption of sums less than one *kārṣāpaṇa* even during the king's emergencies.[27]

NOTES

[1] I, 42-43 [2] XIX, 23

[3] Here *śulka* must evidently be understood in the general sense of taxes, for among those who are exempted from it in the same text are mentioned the infant, the messenger, what is acquired by alms and what is left over after robbery and the like. For other instances of this general sense of the term, see the author's paper *'Some Hindu fiscal terms discussed,' loc. cit.*

[4] II, 10. 26. 10 [5] III, 26-27 [6] II, 1

[7] III, 20 [8] VII, 133

[9] In Manu VIII, 394, the privilege of exemption from all taxation is extended to the persons attending the learned Brāhmaṇas. Elsewhere (VIII, 407) the Brāhmaṇa is specifically exempted from payment of toll at the river-crossing. The latter rule is repeated in Nār. (XVIII, 38).

[10] Above, p. 176

[11] Quoted in *Vivāda-ratnākara,* p. 178, *Vīramitrodaya,* p. 423, and Mādhava's commentary on Parāśara, ***Bibl. Ind.*** ed., p. 349.

[12] Quoted, *Vivāda-ratnākara,* p. 178

[13] See above, p. 145-50. [14] IX, 189

[15] VIII, 37 [16] II, 34 [17] XIX, 23-24

[18] See above, p. 182 [19] II, 10. 26 ; 10-17

[20] The scope of Āpast.'s rule, however, is more comprehensive than that of Vaś.

[21] Āpast. introduces a limiting qualification by adding the word *dharmaparāḥ* ('virtuous') before ascetics.

[22] VIII, 394 [23] *Ibid,* 407 [24] V, 132

[25] XIX, 37 [26] II, 21 [27] Above, p. 175

CHAPTER VIII

REVENUE ADMINISTRATION

We propose in the present chapter to describe the important branch of organisation of the revenue administration such as we find reflected in the Hindu technical literature on polity. As usual, the *Arthaśāstra* gives us a connected and comprehensive account of a subject that is treated in the sections on polity in the *Smṛtis* in a general and almost cursory fashion. Nevertheless, the references in the *Smṛtis*, vague and indefinite as they often are, are of value as corroborating or supplementing the far more detailed description of the *Arthaśāstra* treatise.

It will be convenient for us to consider our present subject under its two broad and natural divisions of central and local administration. Beginning with the former, we notice at the outset that the king is regarded as the head of the financial administration, as indeed of other branches as well. The opinion of the theorists, however, was divided as regards the proper degree of his immediate control over the department of finance. On the one hand, Bharadvāja, an old *Arthaśāstra* teacher quoted by Kauṭilya,[1] contemplated the minister (*amātya*) as being vested with the exclusive and

entire control over finance. On the other hand, Kauṭilya held[2] that the king should keep under his control the departments of the army and treasury, for internal troubles were more dangerous than external troubles and resembled the danger from snakes. A variant of Kauṭilya's rule occurs in Manu,[3] who declares that the army depends upon the minister (*amātya*), while the treasury and the country depend upon the king. It will be observed that in either case the immediate control of the treasury is vested in the hands of the king. In thorough accord with this rule, the *Arthaśāstra*[4] provides for the king's daily audit of income and expenditure during the first eighth part of the day, while Manu[5] enjoins the king's daily inspection of the income and expenditure, the treasury and the like.[6]

The *Arthaśāstra* does not specify the ministers of the State Council (*mantrins*) as participating in the king's work of revenue administration and control. But Manu[7] expressly enjoins that the king should frequently consult his ministers (*sachivas*), among other things, on affairs relating to the treasury (*sthāna*), the sources of revenue (*samudaya*) and the like. On the other hand, the *Arthaśāstra* mentions two high officials called the *samāhartā* and the *sannidhātā*[8] who are practically vested with the immediate control of the whole financial administration. Both these officers occupy an equal status, being included[9] in the grade of persons receiving a salary of twenty-four thousand

silver coins (*paṇas*). Both also agree in combining financial with other functions of a different character.

The *samāhartā*, according to the description of his functions in the *Arthaśāstra*, combined certain functions of police and criminal justice with those of finance. In the former capacity, he has to watch, through the ubiquitous agency of spies, the conduct of cultivators, hermits, merchants and superintendents, as well as the movements of thieves, the enemies' emissaries and the desperadoes.[10] He has also to bring to book thirteen specified classes of persons living by underhand means, and either banish them or impose a suitable fine.[11] In his financial capacity, the *samāhartā's* functions practically extend over the whole range of State income and expenditure. Thus, in the first place, he has, as we have seen elsewhere, to look after seven specified constituents of State income, *viz.*, the groups technically called the fortified city (*durga*), the country-part (*rāṣṭra*), the mines, the irrigation works, the forests, the herds, and the trade-routes. In the same context we are told that the *samāhartā* should look after six other branches of business, *viz.*, those technically called 'what is to be done' (*karaṇīyam*), 'what is done' (*siddham*), 'what remains to be done' (*śeṣam*), income (*āya*), expenditure (*vyaya*) and the balance (*nīvi*). In these ways, so runs the conclusion of the chapter,[12] the *samāhartā* should raise the revenue, increasing

the income and diminishing the expenditure, while counteracting the reverse. In so far as the *samāhartā's* methods of supervision over the groups called 'country-part' and 'trade-route' are concerned, they are explained by Kauṭilya in another place[13] to which reference has been made already. There we are told that the *samāhartā* should in effect prepare a great revenue-roll of the kingdom specifying the lands exempted from the revenue and those liable to service in lieu of the same, as well as the receipts from the villages under the several heads of rice, cattle, bullion, forest-produce and forced labour. Under his direction the *gopa* (*'Revieraufseher'*) is to prepare various registers and census-lists of the villages. Furthermore, spies disguised as merchants should inspect, obviously under the *samāhartā's* direction, the amount and value of the various specified classes of royal merchandise, as well as the expenses that are incurred for foreign merchandise that is obtained in return for the same. In addition to the above duties, the *samāhartā*, lastly, has to raise the revenue for the king's treasury during grave emergencies. On such occasions his agents are to collect benevolences (*praṇayas*) from the cultivators and other classes of persons, and he is expected as a last resort to have recourse to the compulsory raising of additional crops by the cultivators.[14]

The *sannidhātā* seems from the description of his duties to combine the work of construction (and superintendence) of certain government buildings

with that of deposit of various articles in the royal storehouse. Thus in the chapter relating to the duties of this officer,[15] we are told that the *sannidhātā* should look after the erection of the treasury (*kośagṛha*), the warehouse (*paṇyagṛha*), the storehouses for grains (*koṣṭhāgāra*) and for forest-products (*kupyagṛha*), the armoury (*āyudhāgāra*), the court of justice (*dharmasthīya*), the secretariat (*mahāmātrīya*) and the jail (*bandhanāgāra*). This is accompanied by a series of minute directions relating to the construction of the buildings. In the same connection, we are told that the *sannidhātā* with his staff of clerks is to receive into the treasury new as well as old gems, articles of great as well as of little value and forest-products (*kupya*) : he is to receive money that has been tested by the examiner of coins : he should also receive new rice as well as merchandise, and even weapons. Special precautions are enjoined upon him for ensuring receipts of goods of the proper quality. What amount of expert knowledge was expected from him will appear from the concluding statement, namely, that he should be so much conversant with revenues derived from the interior as well as outside of the kingdom, as to be able to furnish information for the preceding hundred years, and show the resulting balance. This remarkable passage seems to suggest the existence of a regular system of annual statistical returns of the State revenue.

Some further light is thrown upon the respective

functions of the *samāhartā* and the *sannidhātā* by a discussion regarding the relative seriousness of their oppressions.[16] According to an unnamed *Arthaśāstra* teacher, the *sannidhātā* oppresses the people through the non-acknowledgment of what has been performed by others and by means of fines,[17] while the *samāhartā* presiding over his officers receives only the revenue brought before him. According to Kauṭilya, on the other hand, the *sannidhātā* receives only what has been prepared by others, and must be brought into the royal treasury,[18] but the *samāhartā* first provides for his own interest, and then serves or ruins the interest of the king, and he acts arbitrarily as regards the collection of foreign goods.[19]

Below the *samāhartā* and the *sannidhātā*, who are entrusted with the supervision of the entire revenue administration, stands, in the scheme of the *Arthaśāstra*, a class of *adhyakṣas* (superintendents, 'Aufseher'). They are charged with specific departments of administration usually involving the collection or receipt of distinct branches of revenue. The second book of the *Arthaśāstra*, which bears the significant title of 'Duties of the superintendents,' mentions a list of no less than twenty-eight[20] such officers in charge of as many departments. This list consists of the superintendents of—

1. The 'Accounts office' (*akṣapaṭala*).
2. The Treasury.
3. Mines.
4. Metals.
5. The Mint.

6. Salt.
7. Gold.
8. The storehouse for grains.
9. The royal merchandise.
10. Forest produce.
11. The armoury.
12. Weights and measures of capacity.
13. Measurement of time and place.
14. Tolls and octroi duties.
15. Spinning and weaving.
16. Agriculture.
17. Intoxicating drinks.
18. Slaughter-house.
19. Courtesans.
20. Shipping.
21. Cattle.
22. Horses.
23. Elephants.
24. Chariots.
25. Infantry.
26. Seals and passports.
27. Pastures.
28. Religious institutions.

In addition to the above, the *Arthaśāstra* elsewhere mentions the superintendents of—

1. Elephant-forests.
2. Trade (*saṁsthā*).
3. Gambling.
4. Jails.
5. Ports.

To these have to be added other officers, evidently of a lower rank, whose duties involve the collection of specific branches of revenue. Such, *e. g.*, are the *antapāla* ('boundary officer,' 'Grenzaufseher'), the *nadīpāla* ('guardian of rivers'), *chorarajjū* ('catcher of thieves'), the *tarika* (ferryman) and the *sauvarṇika* (State goldsmith).

In so far as the revenue functions of the officers above mentioned are concerned, they have been dealt with, it is believed, with sufficient fullness in the foregoing pages. But a few additional points may be here noticed. The *Arthaśāstra* mentions in one place[21] a curious list of four tests, *viz.*, 'the virtue-test,' 'the wealth-test' 'the lust-test', and 'the fear-test', which the king should apply for making selections out of the general body of officials (*amātya*). In so far as the officers relating to the revenue administration are concerned, it is of interest to note that the *Arthaśāstra* contemplates the employment of those purified by the wealth-test in the collective work of the *samāhartā* and the *sannidhātā,* while those who have failed in all the tests are to be employed in mines, forests and the State workshops. However crude the methods of selections may appear to our modern eyes, they at least involve the application of a sound principle, namely, that of specialisation of functions for the State officers.

The *Arthaśāstra* mentions in connection with nearly all the above-mentioned functionaries sets of rules relating to what may be called the working of the departments concerned. These rules often remind us, in their studied reference to detail and even in the use of various technical terms, of the administrative manuals relating to the various departments of governments that are in vogue in India at present.[22] This comparison may serve

to show the high degree of technical advancement which the administrative machinery had reached at least in the theoretical works on polity in ancient India.

We look in vain in the *Smṛtis* for analogues of the offices with distinct titles and clearly defined duties that are mentioned in the *Arthaśāstra*. But a few general parallels may be traced. Manu[23] mentions superintendents (*adhyakṣas*) of various kinds who are to supervise the acts of persons performing the king's business. Elsewhere[24] he mentions officials (*amātyas*) having, among other things, the merit of being well qualified to collect the revenue. Yājñavalkya[35] likewise refers to superintendents who are required to apply themselves to the work of income and expenditure. Along with these may be mentioned the 'trusted persons' or 'officials' whom the king, according to Viṣṇu[26] and the *Mahābhārata*,[27] is to employ in mines, tolls and ferry duties, salt-works and elephant-forests. They may also be compared with 'the brave, the high-born, the skilful and the pure' ministers, who according to Manu,[28] should be employed on work connected with the revenue, such as mines and State factories. In the above, the superintendents broadly correspond to the class of officials called by the same title in the *Arthaśāstra*, while the other officials who are placed in charge of mines, factories and the like, represent the superintendents specifically connected in the *Arthaśāstra* with those branches.

Among other classes of officials in the *Smṛtis*, we may mention the trusted persons whom Manu[29] requires the king to appoint for the collection of the annual agricultural tax (*bali*), as well as the administrative agents (*vyāpṛtas*) whom Yājñavalkya,[30] contemplates as daily bringing over money to the king for deposit in the treasury. The *Mahābhārata*[31] also mentions accountants (*gaṇakas*) and the clerks (*lekhakas*) whose duty is to perform the daily work in connection with income and expenditure.

Coming to the head of local revenue administration, it will be sufficient for our present purpose to confine our attention to its most important branch, namely, that concerned with the administration of the land-revenue. The *Arthaśāstra*, as we have seen,[32] lists a chain of officers called the *gopas* and the *sthānikas*, of whom the former, being placed in charge of five or ten villages, are required to prepare various registers and census-lists, while the latter, being in charge of one-fourth of the kingdom, are required to do the same for their wider jurisdiction. We have also observed how the *Arthaśāstra* contemplates a class of inspectors as checking the lists of the *gopas* for selected villages to which they are deputed by the *samāhartā*.

To these we have now to add another class of officers called the *pradeṣṭṛs* ('Polizei-oder Strafrichter'), who are expected to look after the fulfilment of duties and the forcible collection of

the *bali*[33] from the stations of the *gopa* and the *sthānika*. As the *pradeṣṭṛs* in the *Arthaśāstra* are essentially concerned with the functions of police and criminal justice, it would seem that the help of the executive was sought for the collection of land-revenue, when it was withheld by the cultivators. It is possible that the collection of the revenue was normally left in the hands of the revenue officers properly so called. In connection with the present point, it may be noticed that the *gopa* and the *sthānika* share with the *pradeṣṭṛ* in the exercise of police functions. With the *gopas* and the *sthānikas*, we are told in one place, the *pradeṣṭṛ* is to follow the track of thieves outside the capital city, while the *nāgarika* ('City superintendent') is to do the same within the limits of the capital. On the other hand, the *Arthaśāstra* is strangely silent about the revenue functions of the village headman, who is mentioned several times[34] under the titles of *grāmika*, *grāmakūṭa*, *grāmasvāmin* and *grāma-mukhya*.

The territorial divisions in the *Arthaśāstra*, mentioned in connection with the *gopas* and the *sthānikas*, are independent of the administrative divisions of the kingdom into groups of 800, 400, 200 and 10 villages, which are specified elsewhere.[35] On the other hand, the *Smṛtis* are acquainted with only one series of territorial divisions designed for the purpose of general administration. The scheme, as we learn from parallel passages in Manu,[36] and

the *Mahābhārata*,[37] comprises groups of 100, 20, 10 and 1 villages which are under a suitable head. Here it will be observed the basis of the whole structure is the village headman who is almost completely ignored in the *Arthaśāstra*. Another difference between the system of the *Smṛtis* and the *Arthaśāstra* lies, as we shall presently see, in the fact that while the official land-holding which is mentioned in connection with these officers is apparently enjoyed in full ownership in the former case, it amounts to a mere usufruct in the latter.[38]

NOTES

[1] VIII, 1 [2] VIII, 2 [3] VII, 65

[4] I, 19 [5] VIII, 419

[6] Yāj. similarly, while fixing the king's daily routine, sets apart (I, 327) a portion of the day for his inspection of the income and expenditure.

[7] VII. 56

[8] Tr. as 'treasure' or 'finance minister' (Monahan, *Early History*, p. 43), 'Reichsschatzverwalter' (M., p. 77 etc.).

[9] Kauṭ., V, 2 [10] *Ibid*, II, 35 [11] *Ibid*, IV, 4

[12] *Ibid*, II, 6 [13] II, 35

[14] *Cf.* above, pp. 167-169 [15] II, 5 [16] Kauṭ., VIII, 4

[17] The above follows the tr. of M. (p. 511) who aptly compares *kṛtavidūṣaṇātyayābhyām* with the same term occurring in Kauṭ VII, 6, as the technical designation of the violation of an agreement already made. Other trs. are 'weil er [die Vorräte] fehlerhaft werden und zugrunde gehen lässt' (Stein, p. 210) ; 'spoiling works and inflicting fines' (Sh.) : 'by attributing defects to manufactured articles like ornaments and so forth, and imputing lapse of time' (Gaṇ.). M.'s explanation is the simplest and most natural.

[18] Tr. as above by M. Other trs. are 'der *sannidhātṛ* empfängt das, was in den schatz kommen soll, nachdem es durch andere in [fertizen] Zustand gebracht worden ist' (Stein, *loc. cit.*) ; 'the *sannidhātā* receives only such articles suitable for admission into the royal treasury as are certified by examiners' (Gaṇ.).

[19] The above follows the trs. of Stein and M. Other trs. of the last extract are 'proceeds as he pleases to seize the property of others' (Sh.) and 'because he is his own

master as regards the collection of taxes' (Gaṇ.).

[20] The list in Monahan (*Early History*, p, 47) has only twenty-six names.

[21] I, 10

[22] To take one striking example, the group of 'forest produce' (*kupya*) in the *Arthaśāstra* (II, 17) comprises, 'timbers and bamboos of different kinds, canes and other creepers, barks and fibres, leaves and flowers, medicinal roots and fruits, hides and skins, bones, sinews, teeth, horns, hoofs, and tails of various animals, utensils of cane, bark and clay, charcoal, ashes, firewood and fodder, wild beasts, and birds for menageries', besides certain metals, such as iron, tin, lead and copper (Monahan, *Early History*, p. 58). With this *cf. Indian Forest Act, 1878,* Sec. 2 :—'Forest produce includes—(*a*) the following, whether found in or brought from a forest or not, that is to say,—timber, charcoal, caoutchouc, catechus, wood-oil, resin, natural varnish, bark, lac, *mahua* flowers, *mahua* seeds, myrobolans, and (*b*) the following, when found in or brought from a forest,—(*i*) trees and leaves, flowers and fruits, and all other parts or produce, not hereinbefore mentioned, of trees, (*ii*) plants not being trees (including grass, creepers, weeds and moss), and all parts or produce of such plants, (*iii*) wild animals and skins, tusks, horns, bones, silk, cocoons, honey and wax and all other parts or produce of animals, (*iv*) peat, surface soil, rock and minerals (including lime-stone, laterite, mineral oils and all products of mines or quarries.'

[23] VII, 81 [24] VII, 60 [25] I, 322

[26] III, 16 [27] XII, 69, 29

[28] VII, 62 [29] VII, 80 [30] I, 328

[31] II, 5. 72 [32] Above, pp. 61-63

[33] *Kāryakaraṇam* in the original, explained as above by M. According to Gaṇ., it means the work of extirpating the thorns, as explained in Kauṭ. IV, 1. *Balipragraham*,

according to Bhaṭṭ. means either the forcible collection of the revenue accruing to and withheld from the king. or else subjugation of the chiefs of the villages and the kingdom. The first alternative is adopted by Stein (pp. 197-198*n*) and M. (p. 228). We have taken the phrase in the sense of forcible collection of the specific tax called the *bali*.

[34] IV, 6 ; III, 10 ; IV, 4 ; *Ibid* 13 [35] II. 1

[36] VII, 115-117 [37] XII. 87, 3-5

[38] Besides the above, a group of five village officials is mentioned by the commentator Nīlakaṇṭha (on *Mahā*.. II. 5. 18). This consists of the *praśāstā*, the *samāhartā*, the *sannidhātā*, the clerk, and the witness. There seems to be no authority for this statement. The first three officials at any rate are well-known to the *Arthaśāstra* as high officers of the central administration.

APPENDIX

THE BRANCHES OF STATE EXPENDITURE

The most systematic classification of the heads of State expenditure that is found in the Hindu technical literature on polity occurs in a chapter of the *Arthaśāstra* relating to the collection of revenue by the *samāhartā*.[1] There we are introduced to a 'body of expenditure,' 'Ausgabenkörper' *(vyayaśarīram)* consisting of eighteen specified items as follows :

(1) What is required for worship of the gods and the king's ancestors, as well as for gifts,

(2) What is given as present on occasions of auspicious prayers by the priests,

(3) The royal seraglio,

(4) The royal kitchen,

(5) Expenses for employment of messengers, 'Gesandtenaufwand,'

(6) The royal storehouse,

(7) The armoury,

(8) The warehouse for merchandise,

(9) The storehouse for forest produce *(kupyagṛha)*,

(10) The State workshops, 'Verarbeitungswerkstatten,'

(11) Forced labour *(viṣṭi)*

(12, 13, 14 and 15) Maintenance of infantry, cavalry, chariots and elephants,

(16) The State herds,

(17) Preserves for wild and domestic animals, birds and snakes,

(18) Storing places for wood and hay.

The above classification, it will be noticed, has still less scientific value than the parallel classification of the constituent elements of the 'body of income,' which occurs in the same chapter. In fact it gives us a list (which is far from being exhaustive) of the branches of State expenditure, without the least pretence to their arrangement according to cognate types. Among its points of special interest may be mentioned *(a)* the relatively large number of items comprising what may be called the personal expenditure of the king, which shows how largely the State was identified with the king, and *(b)* the inclusion of forced labour in the list of items of expenditure, and not, as might be expected, among those of income. For the rest, it may be remarked that the items mentioned in the foregoing list are not in general matched by those found in the *Smṛtis*.

Not only does the *Arthaśāstra* give us the most systematic classification of the heads of State expenditure, but it presents the completest account of one of its most important branches, which relates to the upkeep of the royal establishment. This forms the subject of a whole chapter bearing the

title of 'maintenance of the people in the king's service.'[2] The king, we are first told, should secure the performance of services out of one-fourth of the revenue (*samudayapāda*) according to the capacity of his kingdom, or else by engaging the agents on terms sufficient to attract them. In other words, one-fourth of the revenue is in general to be spent upon the maintenance of the king's establishment. This is immediately followed by a list of various persons on the royal establishment arranged according to grades of salaries as follows :—

1st grade, 48,000 (paṇas)

Sacrificial priest, spiritual preceptor, minister (*mantrin*), chaplain (*purohita*), commander-in-chief (*senāpati*), Crown Prince, Queen-Mother, and Queen-Consort.

2nd grade, 24,000 (paṇas)

Doorkeeper (*dauvārika*), keeper of the seraglio, *praśāstā* ('Leiter,' 'Chef der Pioniertruppen '), *samāhartā*, and *sannidhātā*.

3rd grade, 12,000 (paṇas)

Royal prince, the prince's nurse, the captain (*nāyaka*[3]), the city judge,[4] the officer-in-

charge of the State workshops (*karmāntika*), the Council of ministers, the superintendent of the country-part (*rāṣṭrapāla*) and the boundary-officer.

4th grade, 8,000 (paṇas)

The heads of corporations (*śreṇīmukhya*), the officers in charge of elephants, cavalry, and chariots, and the *pradeṣṭṛ* ('Strafrichter').

5th grade, 4,000 (paṇas)

The superintendents (*adhyakṣas*) of infantry, cavalry, chariots and elephants, as well as the guardians of forests of useful products and of elephant-forests.

6th grade, 2,000 (paṇas)

The 'Wagenmann' (*rathika*), the elephant-trainer, the physician, the trainer of horses, the carpenter and the breeder of animals.

7th grade, 1,000 (paṇas)

The fortune-teller (*kārtāntika*), the interpreter of omens (*naimittika*), the astrologer (*mauhūrtika*), the reciter of the *purāṇas*, bards and minstrels, the *purohita's* assistants, and all

superintendents ; also the king's charioteers and spies of five specified classes.

Intermediate grade, between 1,000 and 500 (paṇas)

Officials 'who are Aryans,' teachers, learned men, and other specified classes.

8th grade, 500 (paṇas)

Skilled infantry and the group of accountants, clerks and so forth ; also village servants (*grāma-bhṛtaka*), three specified classes of spies, and mendicant women.

The list descends to grades of 250, 120, 60, 10 and even less *paṇas*, but it is unnecessary to mention them here. What is of more interest is that the *Arthaśāstra* further requires the superintendents in charge of groups of 100 and 1000 officials to provide for payment of food and wages to them. In the same context, we are told that the provision of food should be made on the scale of one *āḍhaka* (a measure of capacity) corresponding to the money payment of sixty *paṇas*. With regard to those who die in the king's service, it is further laid down that their wives and children should receive food and wages, while the infants, the aged and the diseased among them should receive the king's favour, and gifts and honours should be bestowed upon them on occasions of death, disease and child-birth in the family.

In connection with the items of expenditure mentioned above, a few important points may be noticed. First, we have to mention the enormous importance of the *role* played by the priests of the royal establishment. The sacrificial priest, the spiritual preceptor and the king's domestic chaplain, are included in the first grade of officials, occupying the same status as the Crown Prince, the Queen Mother and the Queen Consort. The *Arthaśāstra*, moreover, contemplates, as we have seen elsewhere, the grant of revenue-free lands to the same persons at the time of the colonisation of tracts by the king. Again, we may observe that the superintendents, the accountants and so forth together with the physicians and the trainers of elephants and horses, who are here included in the sixth, seventh and eighth grades, also receive grants of lands without the right of sale or mortgage from the king in the same circumstances. This mixed method of remuneration in cash and by means of land-grants, as we have elsewhere pointed out, was likewise characteristic of the *jaigīr* system of the Mughal emperors.

Besides describing the expenses of the royal establishment in the chapter above mentioned, the *Arthaśāstra* elsewhere refers to other items of State expenditure. A few of these may be noticed below :—

1. Gifts to Brāhmaṇas. In connection with the arrangements for settling new and old territories,[5] we are told that the king is to make grants of

revenue-free lands accompanied with rich gifts to the sacrificial priest, the spiritual preceptor, the domestic chaplain (*purohita*) and the learned Brāhmaṇas. He is further required to grant forests suited for *Veda* study and for the performance of *Soma* sacrifices to the Brāhmaṇas out of lands unfit for cultivation. Out of the same source he is to provide hermitages amounting to a *goruta*[6] measure for the ascetics.

2. Relief of the sick, the aged and the helpless. According to Kauṭilya,[7] the king is to maintain the infants, the aged, the diseased, the distressed and the helpless ; he is also to support the women who have not yet given birth to children, and to the children that are born of them, evidently when they are in a helpless condition.

3. Famine relief. While describing[8] the measures to be taken for counteracting providential calamities, Kauṭilya mentions that during famines the king should give away seeds and provisions, or start relief works on forts (or fortified cities) and irrigation works, or distribute food among the people.

To the elaborate list of State functionaries arranged according to their grades of salaries described above the *Smṛtis* offer no parallel. But they show from time to time a few analogies. Manu, *e. g.*, gives us[9] an interesting scale of remuneration of the king's servants as follows :—

The lowest class.........oṇe *paṇa* a day, one

droṇa measure of grain every month, and one piece of clothing every six months.

The highest class.........six *paṇas* a day, six *droṇas* a month, and six cloths every six months.

With this may be compared the scale of sixty *paṇas* for one *āḍhaka* measure in the *Arthaśāstra.*[10] A much more interesting example is furnished by the scale of remuneration of the officers in charge of local administration mentioned in parallel passages of Manu and the *Mahābhārata.*[11] This may be shown in tabular form as follows :—

1. Lord of ten villages...one *kula* of land, *i.e.,* as much land as can be cultivated by twelve oxen.
2. Lord of twenty villages.......five *kulas* of land.
3. Lord of one hundred villages........one village.
4. Lord of one thousand villages......one town.

Not only do the *Smṛtis* attempt to fix up the rates of remuneration of certain classes of State officers, they also refer in general terms to other branches of expenditure as well.[12] These may be conveniently arranged as follows :—

1. Gifts to Brāhmaṇas.—In Gautama,[13] the learned Brāhmaṇa (*śrotriya*) heads the list of

persons who are to be maintained by the king. Āpastamba[14] recommends the king to make gifts of fields and money to the Brāhmaṇas without detriment to his own men. According to Viṣṇu,[15] the king should make gifts of land and money of all kinds to the Brāhmaṇas. Both Manu[16] and Yājñavalkya[17] declare that money given by the king to the Brāhmaṇas is an imperishable treasure. A sort of climax is reached in the section on polity in the *Agni-purāṇa*,[18] where we are told that the king is constantly to deposit half of his revenue into his treasury, and bestow the other half upon the Brāhmaṇas.

2. *Relief of the poor, the sick and the destitute.*—In Gautama's list of persons who are to be maintained by the king are included, besides the learned Brāhmaṇas, those, although not Brāhmaṇas, who are incapable of earning their livelihood, those who are immune from taxes and temporary (Vedic) students. To the same effect runs a passage in the *Mahābhārata*[19] inculcating that the king should support like a father the blind, the dumb, the lame, the defective in limb as well as those who have renounced the world.[20]

3. *Pensions.*—According to Vaśiṣṭha,[21] the king is to maintain the wives of soldiers slain in battle. With this may be compared the much more general rule of the *Arthaśāstra* requiring the king to provide food and wages for the wives and children of those dying in his service.

4. Salaries of soldiers.—A passage common to the *Mahābhārata* and the *Rāmāyaṇa*,[22] and no doubt derived by both from a common source, impresses upon the king the necessity of giving proper food and wages to the troops at the due time, for if the time for payment is passed. those who live upon food and wages become greatly angered with their master, and this is declared to be a great evil. With this may be compared the rule in the *Arthaśāstra* relating to the provision of food and wages for the troops.

Turning to the later works on polity, we may mention that the *Nītivākyāmṛtam* of the Jaina Somadeva mentions[23] that the king should bestow lands amounting to a *goruta* measure upon the gods and the Brāhmaṇas. This clause, unless it is a faulty imitation of the original passage in the *Arthaśāstra*, must have tended to limit the religious endowments to a greater extent than before. Another passage of the *Nītivākyāmṛtam*[24] enjoins by implication that the king should accumulate grain as a provision against famine. We may compare with this a text of Nārada quoted by the commentator on the above to the effect that the king should distribute grain among his subjects when a famine breaks out.

Of much greater interest than the above is the account of the well-known mediaeval work on polity called the *Śukranīti*. It gives us, in the first place, two distinct lists of what may be called the

budget of State expenditure. The first[25] which, we are told, is to apply to a feudatory chief and so forth, and not to those of lesser rank, is as follows :—

1.	Army	$\frac{1}{2}$ of the revenue
2.	Gifts	$\frac{1}{12}$ ditto.
3.	Principal officers (*prakṛtis*[26]) ...	$\frac{1}{12}$ ditto.
4.	Heads of departments (*adhikārins*) ...	$\frac{1}{12}$ ditto.
5.	King's personal expenditure	$\frac{1}{12}$ ditto.
6.	Balance to be deposited in treasury ...	$\frac{1}{6}$ ditto.

The second form of the State budget[27] is fixed for the month, and is declared to apply to kings with an annual income of 100,000 (gold or silver) coins (*karṣas*). It comprises the following items :—

1.	Necessaries, gifts, and king's personal expenses	1,500 *karṣas*.
2.	Clerks	100 „
3.	Ministers...	300 „
4.	The Royal family...	300 „
5.	Gifts to learned men ...	200 „
6.	Cavalry, horses and infantry	400 „
7.	Elephants, camels, bullocks and military engines (*nālas*)	400 „
8.	Balance to be deposited in treasury ...	1,500 „

In the above, Nos. 6 and 7 of the latter list evidently correspond to No. 1 of the former, while the second and the fifth items of the former group are comprised in the first item of the second. This comparison shows that the amount of expenditure in the latter case, under the heads of army as well as gifts and the king's personal expenses, is very nearly the same as that in the former, *viz.*, one-half and one-sixth respectively. Further, it will be observed that the proportion of the saving in the latter case, *viz.*, $\frac{1500}{8300}$ nearly correspond to the figure for the former case, *viz.*, one-sixth. On the other hand, the sum spent in the first list upon the official establishment, *viz.*, one-sixth is very much higher than the corresponding sum in the second, *viz.*, $\frac{4}{83}$.

Next to its statement of the budgets of annual expenditure, which stands unique in the Hindu technical literature, may be mentioned a text of the *Śukranīti*[28] regarding the legitimate heads of State expenses. There we are told that the accumulation of revenue which is made for the maintenance of troops and the subjects, and for the performance of sacrifice, confers happiness upon the king both here and hereafter, while its collection for other purposes causes suffering to him : what is accumulated only for the wife and children and for personal enjoyment leads to hell and does not produce happiness hereafter.

NOTES

[1] II, 6 [2] V, 3

[3] Gaṇ. takes it in the sense of infantry-commander, but this is contradicted by the mention of *padika, senāpati* and *nāyaka* as different ranks in the army in Kauṭ., X, 6.

[4] *Paura-vyāvahārika* in the original. Sh. takes it in the sense of the officer in charge of the town and the superintendent of law or commerce. This is negatived by the fact that the corresponding term occurs in Aśoka's inscriptions as the title of a single official.

[5] Kauṭ., II, 1-2

[6] *Goruta,* 'as far as the bellowing of a cow can be heard', is the name of a land-measure in Kauṭ., II, 20. *Cf.* the expln. of the unknown commr. on *Nītivākyāmṛtam,* XIX, 24 : *gorutapramāṇā gorutam gośavdo yāvanmātrāyām bhūmau śrūyate tāvanmātrā.*

[7] II, 1 [8] IV, 3 [9] VII, 125-126 [10] V, 3

[11] Manu, VII, 118-119 ; *Mahā.*, XII, 68, 6-8. While the above scale is mentioned by Manu, that of the *Mahābhārata* shows minor differences.

[12] The Epic idea of legitimate heads of State expenditure is summed up in a passage of the *Rāmāyaṇa* (II, 100. 55), where the question is asked whether the wealth of the State is spent upon the worship of gods and ancestors, upon the Brāhmaṇas and the guests, and upon the troops and allies.

[13] X, 9 [14] II, 10. 26. 1 [15] III, 81, 84

[16] VII, 82 [17] I, 315 [18] CCXXIII, 14

[19] *Mahā.,* II, 5. 124

[20] Āpast. (II, 10. 26. 22) requires the king to support women and girls who have been defiled.

[21] XIX, 20

[22] *Mahā.*, II, 5. 48-49 ; *Rām.*, II, 100. 32-33

[23] XIX, 24 [24] VIII, 6

[25] I, 316-317

[26] A list of ten *prakṛtis* of the king consisting of the chaplain, the minister, the judge and so forth occurs in Śukra (II, 69-70)

[27] IV, 7, 25-27 [28] IV, 2, 3-4

PART III

A HISTORICAL ACCOUNT OF THE REVENUE SYSTEM IN NORTHERN INDIA

C. 300 B. C.—1200 A. D.

CHAPTER I

INTRODUCTORY—THE MAURYA PERIOD

In the foregoing section we have attempted to investigate the ancient Indian revenue system in the light of notices in the literature of law and polity which, however much they represent a general tradition of financial administration, undoubtedly have their basis in the historical conditions of the past. It will now be our endeavour to examine another set of facts which are drawn from the actual history of States and dynasties, and attempt with their help to trace the historical development of the Indian revenue system in ancient times.

While it is undoubtedly desirable to include the Northern Indian data as well as those of the Deccan and Southern India in a comprehensive survey of the ancient revenue systems, it has been found necessary in the present work to confine our attention to the northern evidence alone for the sake of practical convenience. The records of the South are collectively very large in extent, far exceeding those of the North. But this very amplitude of material forbids their inclusion in a general historical survey of Indian revenues at least for the present. Again, the revenue systems of

the South, while resembling those of Northern India in their broad outline, present many distinctive features in the details, which alone would justify their independent treatment. Lastly, many of the technical terms used in the Kanarese and the Tamil tracts of the South are obviously derived from the local vernaculars, so that a knowledge of the South Indian languages is indispensable for their proper elucidation.

The difficulties of our task even with this limitation are numerous and important. The evidence, such as it is, consists mainly of the formulae of the land-grants of kings specifying the immunities bestowed, and the privileges conferred, upon the grantees. This is supplemented by occasional notices of foreign travellers and references to historical events in the general literature. Now not only is the record of the land-grants fragmentary and imperfect in the extreme, as it necessarily deals with the revenues and other charges imposed upon the agricultural land alone, and specifies only the chief items as illustrative examples, but the terms mentioned in these records are often obscure and difficult to interpret. Moreover, the formal nature of the documents is a possible source of difficulty, since the points mentioned therein may well refer not to actual conditions of administration, but to a mere legal tradition. Nor, again, do the notices of the foreign travellers help to simplify the problem, for not only are they expressed in

too general terms to be of much value for a precise historical investigation, but they are often vitiated by obscurities and ambiguities of expression.

One conspicuous example of the dearth of material that we have just mentioned is the complete silence of our sources regarding the statistics of ancient Indian revenue systems. In this respect the ancient period of Indian history presents a mournful contrast as compared with the mediaeval period which is illumined with statistical returns of revenues furnished by official and semi-official sources, as well as the observations of contemporary European travellers. In these circumstances, it is impossible to attempt for the early period a detailed development of the revenue system of any region, such as has been done with eminent success with regard to the Mughal empire.

Beginning our historical survey of the revenue systems of Northern India with the time of the Maurya emperors (*c.* 323-185 B. C.), we have to observe that by far the most important evidence bearing upon this period is contained in the notices, unfortunately preserved in second-hand sources, of Megasthenes, the famous ambassador of Seleucus Nikator at the Court of his great rival Chandragupta Maurya (*c.* 323-298 B. C.). Some supplementary help is derived from the references in the inscriptions of Chandragupta's grandson Aśoka (*c.* 272-232 B. C.), and from a historical

allusion in the *Mahābhāṣya* of the grammarian Patañjali (*c.* 150 B. C.).

We may conveniently arrange the data derived from the authorities above mentioned, under the following general heads :—

I

Land Revenue

Describing the second of his seven Indian castes (*viz.*, the caste of husbandmen), Megasthenes gives the following account, which in the three distinct versions stands as follows, according to the English rendering of F. J. Monahan :—

Diodorus	*Strabo*	*Arrian*
"The second caste consists of the husbandmen who appear to be far more numerous than the others.... ....They pay a land-tribute to the king, because all India is the property of the Crown, and no private person is permitted to own land. Besides the land-tribute,[1] they pay into the royal treasury a fourth part of the produce of the soil."	"The second caste consists of the husbandmen who form the bulk of the population.... ... .The whole of the land is the property of the king and the husbandmen till it on condition of receiving one-fourth of the produce."	" After them (*viz.*, the first caste of Sophists) the second caste consists of the tillers of the soil, who form the most numerous class of the population....They cultivate the soil and pay tribute to the king and the independent cities....."

The tendency of modern interpreters of Megasthenes till very recent times has been to discredit completely the testimony of the above account, partly on the ground of the supposed inconsistency of its different versions, and partly because of its alleged variation with the Indian evidence.[2] But a completely new turn has been given to this question by the illuminating researches of Bernhard Breloer, who has made a remarkable attempt[3] to rehabilitate the evidence of the Greek ambassador. State ownership of land, he points out, is an axiom of ancient Indian public law. Diodorus makes not only the positive statement about the king's ownership of land, but he also mentions its negative consequence, *viz.*, that the ownership of immovable property did not belong to any private individual. Strabo contents himself with the assertion that the land belonged to the king. Arrian, whose account is stated in very general terms, mentions that the taxes were paid directly to the State. This implies (according to Breloer) that the State ownership of land was mentioned in the original passage of Megasthenes.

The accounts of Diodorus and Strabo agree on the point that a certain portion of the crops (one-fourth according to the latter, three-fourths according to the former) had to be paid into the king's magazine. The term *misthosis,* which constitutes the difficulty in the version of Diodorus, signifies not only 'rent', but also 'stipulation' or 'agreement'

(*Vertrag*) as such. Hence the passage of Diodorus *choris de tes misthoseos tetarten eis to basilikon telousi*[4] means that when the cultivators worked in full independence (*i. e.*, with their own cattle and implements) and no other arrangement was made, they had to pay at least one-fourth.

The searching analysis of Breloer presents for the first time an intelligible interpretation of the much-discussed text of Megasthenes. In particular, it involves the happy solution of a problem that has been a puzzle so long, *viz.*, the alleged statement of Diodorus about the cultivators' payment of one-fourth of the produce 'besides the rent.' In the light of the above explanation, Megasthenes's text would seem to furnish contemporary evidence regarding the following features of the Maurya land-revenue system :

1. The whole land belonged to the king,
2. According to one version, the rent paid by the cultivators amounted to one-fourth of the produce in the absence of special arrangements,
3. According to another version, the cultivators received from the king one-fourth of the produce as wages.

In estimating the value of the above evidence for a true picture of land-revenue conditions in the first part of the third century B. C., it is proper to compare it with the testimony of the traditional system and other historical evidence. First, then,

as regards the State ownership of land, the *Artha-śāstra,* as we have seen, apparently refers to some lands as belonging to the cultivating possession of the king. But it contemplates other lands as being in occupation of revenue-paying tenants ('tax-payers'). What is more important, this latter class of lands is expressly declared to be transferable. The transfer of land by gift, though not by sale, is also permitted in the *Dharmasūtras.*[5] On the other hand, the *Arthaśāstra* recognises the absolute right of the king to dispose of the tracts in course of colonisation. Moreover, the maxims regarding the king's ownership of land, which are found in the later *Smṛtis,* had a precursor in the famous dictum of *Gautama Dharmasūtra,*[6] *viz.,* that the king is master of all with the exception of the Brāhmaṇas. It might also be that the consolidation of Northern India under the imperial sway of the Mauryas would at least furnish a congenial soil for the growth of such maxims.

On the whole, we are inclined to think that the comprehensive statement of Megasthenes was a rash generalisation from certain tendencies of development of the land-tenures that had already begun to manifest themselves. As regards the class of cultivators receiving one-fourth of the produce as their wages, they evidently correspond to the 'workers by their own labour' (*svavīryopajīvins*) receiving one-fourth or one-fifth of the produce, who are mentioned by Kauṭilya as cultivating the king's farms in certain

circumstances. In a similar way, the husbandmen paying a rent of one-fourth of the produce may be fitly compared with the cultivators (*karṣakas*), who according to Kauṭilya had to pay the king a benevolence (*praṇaya*) of one-fourth of the grain-produce in emergencies. This comparison, evidently, does not indicate a 'complete agreement' between Megasthenes and Kauṭilya : it shows, on the other hand, an appreciable enhancement of the rate of land-revenue in the former case as compared with the latter.[7] Although it is improbable that other classes of cultivators like the *ardhasītikas* of Kauṭilya were absolutely unknown at this period, Megasthenes's statement may be taken to show that the tenants receiving one-fourth of the produce as their remuneration were principally employed for cultivation of the king's farms. In a similar way the testimony of the Greek ambassador would seem to show that the normal rate of land-revenue in his time was equivalent to the rate prescribed by the theorists for emergencies of the State.

Independent evidence of the relatively high rate of the Maurya land-revenue is furnished by the Rummindei pillar inscription of Aśoka, which records the Emperor's order that the village of Lumbini, because of its being the birth-place of the Buddha, has been made liable to one-eighth of the *bhāga* and exempted from *bali*. As this concession was made by the Emperor for the holiest place of his faith, it follows that not

only was complete remission of the land-revenue not thought of in the Maurya period, but that its principal branch was fixed sufficiently high to make its reduction to the ratio of one-eighth amount to a very great favour.[8]

Some further light is thrown upon the sources of revenue from land and the like by another fragmentary notice from the account of Megasthenes. Describing the class of officers called *agoranomi*[9] (generally, but incorrectly, translated as 'officers in charge of markets'), Megasthenes, according to the version of Strabo, wrote as follows :—

> "Some superintend the rivers, measure the land, as is done in Egypt, and inspect the sluices, by which water is let out from the main channels into their branches...They collect the taxes and superintend the occupations connected with land, such as those of the wood-cutters, the carpenters, tha blacksmiths and the miners."

With reference to the above extract the following points may be made :—

1. Stein has already compared[10] 'the officials who superintend the rivers' of Megasthenes with the *nadīpāla* (the guardian or superintendent of rivers) of Kauṭilya. In view of this comparison, it may be surmised that the branch of State income called *nadīpāla* in Kauṭilya's classified list of constituents of the revenue was also known to the Maurya

empire. It may also be suspected that ferry dues and customs duties were included among the heads of the Maurya revenues, although Megasthenes in his palpably meagre account is wholly silent about them.

2. In so far as the phrase 'as is done in Egypt' is concerned, its purport is explained in another extract from Strabo's work, which runs as follows :—

> "This exact and minute subdivision is necessitated by the constant disturbance of boundaries caused by the Nile in its inundations in which it adds (to some) and takes away (from others), alters shapes and destroys the other signs by which the property of one can be distinguished from that of another, so that it (the land) has to be re-measured repeatedly."[11]

At the present time frequent surveys of the lands bordering on the banks of the great rivers in Bengal have to be made for revenue purposes and settlement of boundary disputes. It would seem that the officers of the Maurya empire were likewise concerned with the supervision of the alluvial deposits for revenue purposes. The *Arthaśāstra*, as we have seen, includes the term *rajju*, literally meaning 'rope', in its list of sources of revenue from the country-parts.

3. With the inspection of canals by the *agronomi*, Stein compares[12] the *Arthaśāstra* rule regar-

ding the collection of the water-rate (*udakabhāga*) by the superintendent of agriculture, and the construction of tanks, reservoirs, *etc.*. by the superintendent of pastures. From this it would follow that the water-rates from the irrigated land were included in the Maurya sources of public revenue. It may be added that one of the functions of the *agronomi*, according to Megasthenes, was the collection of taxes.

Mention may be made in the next place of two classes of officers called *rājukas* and *prādeśikas* in the Aśokan inscriptions.[13] The *rājukas* were set by the Emperor over hundreds of thousands of people, and made self-dependent as regards judicial investigation and punishment. Elsewhere, they are mentioned along with the *yutas* and the *prādeśikas* and required to go on circuit every fifth year for instruction of the subjects in the Law of Piety as well as for other business. The *rājukas* evidently were judicial officers of high standing, probably corresponding to the *agronomi* of Megasthenes, who had the power of rewarding and punishing those who deserved the same. Since Bühler identified the *rājukas* with the *rajjuka* or the *rajjugāhaka amachcha* of the *Jātakas*, it has been usual to attribute fiscal functions as well to those officers. If this interpretation could be accepted, it would point to an organised system of cadastral survey of the type that is hinted at in the *Arthaśāstra*. The *prādeśikas* who evidently occupied a lower

rank than the *rājukas* have been identified by F. W. Thomas[14] with the *pradeṣṭṛs* of Kauṭilya, one of whose functions, as we have seen, was to collect the *bali* tax by force. If this identification can be established, it will merely testify to the prevalence in the Maurya Empire of a tax of which we have independent proof in the Rummindei pillar inscription above mentioned.[15]

II

Tax upon herdsmen and hunters

The herdsmen and hunters form the third caste in Megasthenes's enumeration of seven Indian castes. His account, as usual, has been handed down to us in three different versions, which may be given in Monahan's translation[16] as follows :—

Diodorus	*Strabo*	*Arrian*
"The third caste consists of the neat-herds and shepherds and in general of all herdsmen who neither settle in towns nor in villages, but live in tents. By hunting and trapping they clear the country of various birds and wild beasts....."	"The third caste consists of herdsmen and hunters who alone are allowed to hunt and to keep cattle and sell draught animals and let them out to hire. In return for clearing the land of wild beasts and fowls who devour the seeds sown in the fields they receive an allowance of grain from the king.'	"The third caste among the Indians consist of the herdsmen, both shepherds and neat-herds, and they neither live in cities nor in villages, but they are nomadic, and live on the hills. They, too, are subject to tribute, and this they pay in cattle."

On comparing the above versions, we notice that while according to Strabo the herdsmen and the hunters receive an allowance of grain from the king, they are stated by Arrian to pay a tribute in cattle, while Diodorus is altogether silent on this point. Leaving the last out of account, the only way of reconciling these divergences of two writers purporting to draw their information from the same source is to suppose that both the accounts were contained in the original description, but were separately handed down by its transmitters. Both points, indeed, have their counterparts in the *Arthaśāstra*. In so far as payment of allowances to the herdsmen is concerned, the *Arthaśāstra* mentions in one place[17] that various specified classes of herdsmen and the like being placed in charge of packs of a hundred cows should receive their remuneration in cash from the superintendent of cattle. Again, in connection with the superintendent of agriculture,[18] we are told that the cowherdsmen and the like should receive a remuneration of half a *paṇa* per month, together with provisions according to the work performed.

These rules evidently refer to the herdsmen employed on the State establishments of cattle and on the State farms. As regards payment of the tax in cattle, the *Arthaśāstra*[19] refers to a contribution in cattle which is entered by the *samāhartā* in his great revenue-roll of the kingdom. Moreover, the *Arthaśāstra* contemplates, as we have seen,[20] the

breeders of animals as paying benevolences at various specified rates during the king's emergencies. Here we are evidently concerned with the contributions of private herdsmen to the State exchequer. To summarise the above discussion, we may mention the sources of revenue of the Mauryas under the present head as consisting of the following :—

(*i*) Income from State establishments of herds of cattle.

(*ii*) Tax in cattle of the kind referred to in the *Arthaśāstra*. Although the *Arthaśāstra* is silent on this point, the *Smṛtis*, as we have seen, fix the rate of this particular tax at one-fiftieth.

III

Royal dues from artisans, craftsmen, traders and labourers

The artisans and traders, who form the fourth of Megasthenes's seven Indian castes, are thus described in the three parallel versions :[21]

Diodorus	*Strabo*	*Arrian*
"The fourth caste consists of the artisans. Of these some are armourers, while others	"The fourth class, after herdsmen and hunters, consists of those who work as traders, of those	"The fourth caste consists of handicraftsmen and retail dealers. They have to perform

Diodorus	Strabo	Arrian
make the implements which the husbandmen and others find useful in their different callings. This class is not only exempted from paying taxes, but even receives maintenance from the royal exchequer."	who vend wares, and of those who are employed in bodily labour. Some of them pay tribute and render to the State certain prescribed services. But the armour-makers and ship-builders receive wages and their victuals from the king for whom alone they work."	gratuitously certain public services and to pay tribute from the produce of their labour. An exception, however, is made in favour of those who fabricate the weapons of war, and, not only so, they even draw pay from the State. In this class are included ship-builders, and the sailors employed in the navigation of the rivers."

The gist of the above account, of which the last two versions are evidently more complete than the first, is as follows :—

1. The workmen, the handicraftsmen, the artisans and traders, have to pay a tribute and perform some work for the king.
2. The armour-makers and the ship-builders and sailors form an exception to the general rule, as they are not only exempted from the tax, but also receive wages and maintenance from the State.

The workmen, handicraftsmen and artisans of the above description have been correctly identified by Stein[22] with the *karmakara*, the *kāru* and the *śilpin*

of the *Arthaśāstra,* while the traders would apparently correspond to the *vaṇik* and the *vaidehaka* of the latter. Now so far as the armour-makers of Megasthenes's description are concerned, they are evidently employed on the State establishments, and they receive as such a remuneration from the royal treasury. The *Arthaśāstra* similarly speaks of carpenters, skilled and unskilled craftsmen and the like, who receive a regular salary from the king's treasury. In particular, it mentions[23] the superintendent of the armoury, the superintendent of spinning and weaving and the superintendent of agriculture, as employing skilled and unskilled craftsmen in their respective departments.

For the rest, the *Arthaśāstra,* as we have seen,[24] indirectly hints at the imposition of taxes upon the guild of craftsmen and artisans (*kāruśilpigaṇa*) by including them in the list of revenue receipts under the class "fortified city.' We have also found how the contributions from the artisans, craftsmen and other classes are mentioned in the *Smṛtis* as a distinct branch of the king's revenue from the time of Gautama onwards. Megasthenes's testimony, then, shows that the contributions from craftsmen, artisans, workmen and traders of the kind described in the *Smṛtis* and hinted at in the *Arthaśāstra* were already a recognised feature of the Maurya revenue system.

IV

Tolls, octroi duties and the like from the cities

In the course of his description of the six Boards into which the city magistrates (*astynomi*) in charge of the imperial capital of Pāṭaliputra were divided, Megasthenes (according to the version of Strabo) wrote as follows :—

> "The fourth class superintend trade and commerce. Its members have charge of weights and measures, and see that the products in their seasons are sold by public notice. No one is allowed to deal in more than one kind of commodity, unless he pays a double tax. The fifth class supervises manufactured articles, which they sell by public notice. What is new is sold separately from what is old, and there is a fine for mixing the two together. The sixth and the last class consists of those who collect the tenth of the prices of the articles sold. Fraud in the payment of this tax is punishable with death."[25]

In the above the officers having charge of weights and measures may rightly be compared with Kauṭilya's superintendent of weights and measures (*pautavādhyakṣa*) and the market superintendent (*saṁsthādhyakṣa*). The rule mentioned by the Greek writer regarding the payment of a double tax by the dealers in several articles may be due

to his confusion of the different rates charged for different articles sold by the dealers.[26] However this may be, Megasthenes's description shows that taxes from traders formed a branch of the royal revenue under the Mauryas. It is probable that the daily punching fees, which the *Arthaśāstra* contemplates as payable by the traders to the superintendent of weights and measures,[27] were included in this charge.

Coming to another point, the officers who supervise the manufactured articles according to Megasthenes, have been compared by Stein[28] with the superintendent of merchandise (*paṇyādhyakṣa*) and the market superintendent (*saṁsthādhyakṣa*) of the *Arthaśāstra*. This identification does not appear to be free from objection. The *saṁsthādhyakṣa* in the *Arthaśāstra* is specially charged with the sale of old merchandise presumably in order to prevent the disposal of stolen property. With this agrees the notice of Megasthenes quoted above to the effect that old goods were to be sold separately from the new ones. On the other hand, the superintendent of merchandise is concerned in the *Arthaśāstra* with the arrangements for State trading alone. Indeed the *Arthaśāstra* contemplates the sale of imported merchandise in the city at the toll-house under the supervision of the superintendent of tolls. In any case, it is reasonable to conclude that the State dues collectively mentioned in the *Arthaśāstra* under the

title 'market' (*paṇyasaṁsthā*) formed a branch of the Maurya public revenues.

Turning to the last point, the class of magistrates whom Megasthenes describes as receiving the tenth of the prices of articles sold, undoubtedly corresponds to the superintendent of tolls and his assistants in the *Arthaśāstra*. When Megasthenes mentions in this case a tax on sales, while the *Arthaśāstra* refers to tolls at varying rates, the divergence may be partly due to the Greek writer's mistaking the tolls upon imported articles for a tax on sales ; for, as the *Arthaśāstra* informs us, the sale of merchandise was expected to take place at the toll-house, and presumably the toll was collected after the sale had been effected. Megasthenes's rate for this tax, *viz.*, one-tenth, is double the rate prescribed in the *Arthaśāstra* for imported goods in general. Again, when the penalty for evasion of the toll is declared in the *Arthaśāstra* to be the confiscation of the merchandise or a fine of eight times the value of the tax, Megasthenes mentions the same offence to be punishable with death. The enhanced rate of the Maurya toll or tax upon merchandise, which is matched by the exceptional severity of the process of its collection, is in keeping with the high ratio of the branch of land-revenue as well.

In connection with his description of the Boards of city magistrates in charge of the imperial capital of Pāṭaliputra, Megasthenes further

observes :—

> "The third body consists of those who enquire when and how births and deaths occur, with a view not only of levying a tax, but also in order that births and deaths among both high and low may not escape the cognizance of the government."[29]

We have elsewhere compared the function of this Board with that of the *gopas* in charge of ten, twenty, or forty families in the city, who are entrusted in the *Arthaśāstra* with the collection of statistics of the inhabitants. We have further suggested that the charge mentioned by Megasthenes in this case need not necessarily mean the poll-tax, but may refer to some kind of income-tax levied upon the citizens.

V

Miscellaneous revenue—mines and mining works, monopolies, hiring charges and presents, excise

According to Megasthenes (as reported by Strabo[30]) the rivers of India bore grains of gold from which the king derived a tax. Now the *Arthaśāstra*[31] undoubtedly mentions a species of gold called *jāmbūnada* which, according to the commentator, means 'gold derived from the Jambū river which arises from Mount Meru.' This species of gold is also referred to under the title *jambonada* or *jambunada* in the Pali *Dhammapada*[32] and the

Aṅguttara Nikāya.[33] But neither the *Arthaśāstra* nor any other work mentions a tax on the river-washings of gold of the kind referred to by Megasthenes. On the other hand, Megasthenes is altogether silent about the revenue derived by the king from mines and mining works, which is so well described by Kauṭilya. This silence is in keeping with the strange statement of another Greek writer[34] to the effect that although the Indians had good mines of gold and silver, they were so inexperienced in the art of mining and smelting as to neglect their own mining resources.

As regards the royal monopolies, Megasthenes is again our authority for the statement that the possession of the horse and the elephant was not permitted to any private person. Now the elephant is mentioned by Medhātithi, a writer of the ninth century,[35] as an instance of royal commodities whose export was forbidden on pain of confiscation of the property involved. But neither the *Arthaśāstra* nor any ancient authority hints at a royal monopoly of elephants and horses.[36] In view of this fact, it will be extremely hazardous to accept the testimony of Megasthenes as correct.

As regards the hiring charges and the presents, Megasthenes in the course of his description of the fourth caste wrote as follows, according to Strabo's version :[37]

> "The admiral of the fleet lets out ships on hire for the transport both of passengers and merchandise."

This is precisely paralleled by Kauṭilya's description of the superintendent of ships who had to supervise the hiring of the State boats. Again, Strabo, referring undoubtedly to an older source, mentions the great ceremony of hair-washing of the king, when everyone tried to outdo his fellows by the magnificence of his presents. The *Artha-śāstra*, likewise, mentions[38] the earnings from presents (*aupāyanika*) as a source of the king's revenue.

Turning to the last point, Megasthenes mentions in one place[39] that the Indians drank no wine except during the sacrifices, and they drank it when it was prepared from rice instead of barley. The wine drunk during the sacrifices would evidently correspond to the juice of the *soma* plant, while the wine prepared from rice may be compared with the *medaka*, one of the six kinds of liquor mentioned by Kauṭilya (II, 25), and the *paiṣṭī*, one of the three kinds of *surā* mentioned by Manu (IX, 95).[40] If Megasthenes's evidence is to be believed, no revenue could have been drawn by the Maurya emperors from the sale of liquors. The *soma*, indeed, is expressly omitted from the *Artha-śāstra* list of articles subject to the toll (*śulka*), and provision is made for the king's grant of land for *soma* plantations. It is, however, very likely that Megasthenes wrongly interpreted the ban against the drinking of *surā* by the Brāhmaṇas into a general prohibition against drinking.[41]

VI

Extraordinary revenue

A historical allusion in the *Mahābhāṣya* of the grammarian Patañjali, who flourished immediately after the downfall of the Mauryas, has preserved the memory of a desperate financial expedient resorted to by the Maurya emperors. The Mauryas, we are told, being desirous of gold had no scruple in using (*i. e.*, selling) objects of worship.[42] Now the exploitation of the objects of popular worship for purposes of public revenue is, as we have seen,[43] one of the approved methods in the *Arthaśāstra* for replenishing the State treasury during emergencies. If, nevertheless, Patañjali has preserved a recollection of the above financial measure, it may reasonably be concluded that this was not the only expedient of the Mauryas, but was evidently the climax of a series of such measures. The resulting unpopularity from the adoption of such steps and the heavy rates of taxation, which have been referred to above, may have contributed with other causes to the downfall of the Maurya empire.

VII

Revenue administration

In the course of the preceding survey, we have endeavoured to refer to certain revenue officers of the Maurya administration and their analogues

in the *Arthaśāstra*. But some additional points may be noticed here. Describing the class of councillors and assessors (the seventh and the last of his seven Indian castes), Megasthenes makes some observations which may be found in the fullest version of Arrian[44] as follows :—

> "The seventh caste consists of the councillors of State who advise the king or the magistrate of self-governed cities in the management of public affairs. In point of numbers this is a small class, but it is distinguished by superior wisdom and justice, and hence enjoys the prerogative of choosing governors, chiefs of provinces, deputy governors, superintendents of the treasury, generals of the army, admirals of the navy, controllers and commissioners who superintend agriculture."

With this 'caste' may be compared the class of *amātyas* in the system of the *Arthaśāstra,*[45] from whom were selected by appropriate tests the officers connected with the work of civil and criminal justice, of the *samāhartā* and the *sannidhātā,* of superintendence of the king's pleasure-grounds and of immediate attendance on the king as well as the high ministers.

It has been sought[46] to identify with the 'chiefs of provinces' and 'deputy governors' the *sthānika* and the *gopa* respectively of the *Arthaśāstra,* but this identification clearly cannot be proved, although the *sthānika* and the *gopa,* as we have seen, are said to

exercise police functions in addition to their fiscal duties. The officers mentioned by the Greek writer may be more properly represented by the *yutas* and the *rājukas* of the Aśokan inscriptions.[47] It will be further observed that Arrian distinguishes between two classes of revenue officers, *viz*., the superintendents of the treasury and the controllers. These are translated in a more literal sense as *Schatzhüter* and *Schatzmeister* by Stein[48] who compares the former (though only in a general fashion) with the *samāhartā*, while he fails to discover any precise parallel of the latter in the *Arthaśāstra*.

Megasthenes, as we have seen, mentions, in connection with the city-magistrates in charge of the imperial capital, at least four Boards that are directly or indirectly charged with the revenue administration. It has been sometimes[49] supposed that this type of organisation is unknown to the *Arthaśāstra*, but a closer study shows that Kauṭilya contemplates the State departments as being placed temporarily under several heads, while he mentions Boards of judges like the three *dharmasthas* and the three *pradeṣṭṛs*. In the present instance, it is possible to connect the Boards mentioned by the Greek writer at least in two instances with similar institutions in the *Arthaśāstra*. The function of the Board charged with the collection of vital statistics may be compared, as we have seen, with that of the *gopas* in charge of ten, twenty or forty families in the city.

Kauṭilya mentions in connection with the last point[50] that the *nāgarika* ('city superintendent') is to superintend the whole town in the same manner as the *samāhartā* does the country-part, while the *sthānikas* are to superintend one-fourth of the city in the same manner as the *gopa* looks after the number of families. Apparently, the *sthānika* was expected to prepare statistical returns for his wider jurisdiction on the basis of figures furnished by the *gopas*, while the *nāgarika* was expected to compile a revenue-roll of the city. In any case, the *nāgarika* and the four *sthānikas* would be so closely associated in the task of compilation of statistics that they might well furnish the prototype of Megasthenes's Board with the same functions. Again, in so far as the functions of the Board for the collection of tithes on sales are concerned, it may be pointed out that the superintendent of tolls (*śulkādhyakṣa*) is assisted in the *Arthaśāstra* by four or five toll-collectors at the toll-house. Out of this arrangement may have grown the Board mentioned by Megasthenes.

NOTES

[1] *Early History of Bengal,* pp. 142, 144, 149

[2] *Cf.* Baden-Powell, *Indian Village Community*, p. 208 ; Hopkins, *India,—Old and New,* p. 221 ; Jolly, *Aufsätze Zur Kultur- und Sprachgeschichte, vornemlich des Orients* pp. 27-29 ; Stein, *Megasthenes und Kauṭilya,* pp. 93-98,, 127-128.

[3] *Kauṭalīya-Studien* 1, *Das Grundeigentum in Indien* (Bonn, 1927), p. 52 ff.

[4] Tr. above as 'besides the land-tribute they pay into the royal treasury a fourth part of the produce of the soil.'

[5] For references, see the author's *Agrarian System in Ancient India,* Calcutta 1930.

[6] XI, 1 [7] Contrast Breloer, p. 91

[8] This interpretation of the Aśokan text was first suggested by the present writer in his paper *Megasthenes's text regarding the land-revenue system of the Mauryas—a new interpretation* (*Proc. All-India Oriental Conference,* Lahore, 1930).

[9] The functions of the *agronomi,* as described by Megasthenes, resemble those of the Roman *Aediles.* For *agronomi,* Stein (*Megasthenes und Kauṭilya,* p. 234) suggests the emendation *agoranomoi,* this being the title of an official who exercised functions in the country-parts similar to those of the *astynomoi* in the towns.

[10] Monahan, *Early History*, p. 157

[11] *Op. cit.* p. 235

[12] Monahan, p. 162 [13] *Op. cit.* p. 237

[14] Rock Edict IV ; Pillar Edict II

[15] *JRAS.* 1915

[16] When Stein (p. 242) makes the divergence of

Megasthenes from Kauṭilya rest upon the fact that the latter knows no other officer than the *samāhartā* to be responsible for the collection of the revenue, he ignores the function of the *pradeṣṭṛs* relating to the collection of *bali*.

[17] *Early History*, pp. 142, 144, 149 [18] II. 29

[19] II, 24 [20] II, 35 [21] Above, p. 170

[22] *Early History*, pp. 143, 144, 149

[23] *Megasthenes und Kauṭilya*, p. 138

[24] Above, pp. 40, 121 [25] Above, p. 125

[26] Monahan, pp. 157-158 [27] *Cf.* Stein, p. 260

[28] See above, p. 100 [29] *Op. cit.* p. 258

[30] Monahan, *Early History*, p. 157.

[31] Quoted Stein, *Megasthenes und Kauṭilya*, p. 60

[32] II, 13

[33] and [34] *Dhp.* XVII, 9 ; A. I., 181, II, 8, 29. *Cf. Jāt.*. Vol. IV, p. 105

[35] Strabo, quoted, M' Crindle, *Ancient India as described in Classical Literature*, p. 38.

[36] In his commentary on Manu, VIII, 399

[37] The *Arthaśāstra*, indeed, indirectly admits the possession of elephants by private persons (see Stein, p. 58).

[38] Monahan, p. 144

[39] Above pp. 47-48 [40] See M' Crindle, *op. cit.*, p. 56

[41] *Cf.* Stein, p. 91 [42] *Cf. ibid,* pp. 91-92

[43] Patañjali on Pāṇini, V, 3. 99 : *"Mauryaiḥ hiraṇyārthibhiḥ archyāḥ prakalpitāḥ."*

[44] Above, pp. 170-171

[45] Monahan, p. 150 [46] Kauṭ., I, 10

[47] Stein, p. 208 ff

[48] *Cf.* above, p. 231 [49] Stein, p. 219

[50] *Cf.* Vincent Smith, *Early History of India,* 4th ed., pp. 148-149 ; Stein, p. 249.

[51] II. 36

CHAPTER II

THE 'SCYTHIAN' PERIOD

In the intervening period following the downfall of the Maurya empire and preceding the rise of the Imperial Guptas, the Scythians[1] were undoubtedly the most considerable power over a large part of Northern and Western India. At Taxila and Mathura, at Nasik and Ujjayinī powerful Scythian dynasties bearing the foreign titles of *kṣatrapa* and *mahākṣatrapa* were able to establish themselves. Above all, the imperial dynasty of the Kuṣāṇas ruled an extensive dominion in Northern India stretching from the Himalayas to the Vindhyas and extending its influence beyond into Western India as well.

The records of this period throwing light upon the contemporary revenue arrangements of States and dynasties are fragmentary and imperfect in the extreme. They consist entirely of the evidence of inscriptions, and are not illumined by the observations of foreign writers. We have in the first place a few official titles, such as those of the treasures (*gañjavara*) mentioned in a Mathura stone slab inscription,[2] and the superintendent of storehouses (*bhāṇḍāgārika*) in a Nasik Buddhist cave inscription.[3] Another inscription hailing from

the Gorakhpur district of the Uttar Pradesh, the difficult and enigmatic Sohgaura copper-plate inscription,[4] records the order of the great officers of Śrāvastī with regard to two granaries (*koṣṭhāgāra*). These hints, perhaps, enable us to conclude that the system of revenue administration described in the *Arthaśāstra* and apparently followed at least in broad outlines during the Maurya period, was in part perpetuated in the regions of Northern and Western India during the present epoch.

Among the inscriptions of the Śātavāhana kings of the Deccan,[5] there are some which record the donation of lands by the kings in favour of Buddhist monastic orders. The evidence of these grants, although properly belonging to the region of Western India, is of high interest for our present purpose, as they are the earliest recorded instance in this part of India of donation of lands with the usual formulae of later times. In some of these royal grants the lands forming the subject-matter of the donations are declared to be the king's fields.[6] Probably such lands were royal farms in the villages, of the kind contemplated by Kauṭilya and apparently existing in the Maurya period. In other cases, an entire village is granted in favour of the donee.[7] This probably amounted thus early only to an assignment of the royal revenue, and not a transfer of proprietorship.

Another point that may be noted in this connection is that the grants are sometimes stated to be

made with immunities belonging to the lands of the Buddhist monks (*bhikhuhalaparihāra*). With this may be compared the term used in the land-grants of the Vākāṭaka kings of later times, *viz.*, 'the usual rule of enjoyment of *brahmadeya* lands.' In the *Arthaśāstra*, as we have seen, the grant of *brahmadeya* lands is required to be made free of taxes and fines, and with the accompaniment of excellent gifts.

Among the Śātavāhana land-grants the list of immunities is given in the most complete examples as *apāvesa, aṇomasa, aloṇakhādaka* and *araṭhasavinayika.*[8] The same list of immunities occurs in the Koṇḍamudi plates of Jayavarman (*Ep. Ind.*, Vol. VI, No. 31) belonging to the period of Śivaskandavarman and the Śātavāhana kings. The first may be compared with the term *achāṭabhāṭaprāveśya* and its variants in the later inscriptions, which refer to the exemption from entrance by irregular and regular troops. The second term was explained by Burgess[9] to mean immunity from interference. The next term *aloṇakhādaka* was explained by the same scholar to refer to the exemption from the salt-tax, while Senart understood it to mean 'not to be extracted for salt.' The former interpretation seems more probable, since the term evidently stands for an immunity granted in favour of the donee and not a right reserved to the king. It probably refers to the exemption of the donee from fines for extracting salt which was regarded as a

royal monopoly.[10] The last expression *araṭhasavinayika,* which Senart has aptly compared with the *araṭṭhasamvinayikam* of the Hīrahaḍagalli plates of the Pallava king Śivaskandavarman,[11] is explained by him to mean exemption from the police and the magistrates of the district. But of such extensive immunities in favour of the donee there is no independent evidence. In any case, the testimony of the Śātavāhana grants shows that Western India at this period was familiar with a number of burdens imposed upon the ordinary revenue-paying tenants. Such were the visitations by the State officers and the troops, fines for the extraction of salt which was a government monopoly and the like.

Along with the above land-grants may be mentioned the grant of a village made by a feudatory (*mahāraṭhi*) of the Śātavāhana kings, in favour of a Buddhist congregation.[12] The concluding words of this inscription are *sakarukara sadeyameya.* Senart, who first construed this text in the above way, took the former phrase to be a 'natural equivalent' of *sodraṅga soparikara* of the later inscriptions, while he compared the latter phrase with the *sadhānya-hiraṇya* of the later land-grants. As thus explained, the former would mean (according to our interpretation of the terms concerned) 'together with the taxes on permanent as well as temporary tenants', while the latter would mean 'with the taxes in kind and in cash imposed upon agricultural land.' Senart's interpretation of

sakarukara, however, as he himself recognises, is wholly conjectural, although there is nothing improbable in the *udraṅga* and *uparikara* taxes going back to the Śātavāhana period.

Of the inscriptions of kings belonging to the dynasties of the Western Satraps, that of the famous Rudradāman,[13] engraved on the Girnar Rock in the Kathiawar peninsula, contains some important notices in connexion with our present subject. There we are told that the treasury of this ruler overflowed with the excess of gold, silver, diamonds, beryl and jewels from the properly acquired *bali*, *bhāga* and *śulka*. We are further told that he constructed the famous dam of the Sudarśana Lake ("Lake Beautiful") out of his own treasury, without burdening his subjects with *kara*, unpaid labour (*viṣṭi*) and 'benevolences' (*praṇaya*). The *bali* and the *bhāga*, as we have seen, were recognised sources of revenue in the Maurya period, while *śulka* in its technical sense goes back to the time of Pāṇini.[14] Along with the *kara*, the unpaid labour and the benevolences, these are described as sources of revenue in the *Arthaśāstra*. The inscription of Rudradāman, therefore, besides showing the continuance of the ancient taxes upon land and the ancient tolls, contains a concrete illustration of the items of oppressive taxation mentioned in the *Arthaśāstra*.

NOTES

[1] This term is used in a broad sense so as to include the 'Yueh-Chi' as well.

[2] Lüders, *List of Brāhmī Inscrs. from the earliest times to about A. D. 400* (*Ep. Ind.,* Vol. X), No. 82.

[3] *Ibid.* No. 1141 [4] *Ibid,* No. 937

[5] The inscriptions of the Śātavāhana kings at Karlé and Nasik are conveniently collected together in *Ep. Ind.,* VII, No. 7 and VIII, No. 8.

[6] *Cf. rājakam kheta (Ep. Ind.,* VIII, No. 8. 5)

[7] *Cf. Ep. Ind.,* VIII, No. 8. 3

[8] *Ep. Ind.,* VIII, No. 3 [9] *ASWI.* IV, p. 105

[10] In the land-grant of Śivaskandavarman above mentioned occurs the similar term *aloṇagulachchhobham,* where *kṣobha* in the sense of 'irritation' is used in connexion with salt.

[11] *Ep. Ind.,* I, No. 1 [12] *Ep. Ind.,* VII, No. 7. 14

[13] *Ep. Ind.,* VIII, No. 6 [14] See Pāṇ. V. 1. 47

CHAPTER III

THE GUPTA PERIOD

Among the earliest records of the Gupta dynasty that throw light upon its methods of revenue administration are the Gaya grant of the Emperor Samudragupta (*c.* 330-380 A. D.) which belongs to his ninth regnal year, and the Nālandā grant of the same Emperor apparently belonging to his fifth year.[1] These records are very much alike in character, being concerned with the donation of one or more villages to the Brāhmaṇas. By the terms of the former and fuller donation, the village is assigned with the *uparikara* tax, and the villagers are required not only to render general obedience to the donee, but also to pay him the usual dues from the village, *e. g.*, the contribution in kind (*meya*), the tax in cash (*hiraṇya*) and so forth. On the other hand, the donee is required not to admit from that time the revenue-paying householders, artisans and so forth, from other villages. This important document, in the first place, illustrates the different classes of tenants inhabiting an ordinary revenue-paying village in the early part of the Gupta period, *viz.*, the temporary tenants paying the *uparikara* tax and the other tenants paying the familiar contributions in cash and in kind.

Moreover, it shows the strict control which the State maintained at this period with regard to the pious grants of land, by making it an essential condition of the gift that revenue-paying tenants should not be admitted into the privileged village to the detriment of the king's revenue.

Next in order of chronological sequence comes the account of the illustrious Chinese pilgrim Fa Hien, who visited the greater part of Northern India during the reign of Chandragupta II (*c.* 380-415 A. D.) between the years 399 and 414 A. D. In the course of his brief sketch of the 'Middle Kingdom' (the *Madhyadeśa* of the Brahminical writers, corresponding to the central provinces of the Gupta empire), he observes :[2] "Only those who cultivate the royal land have to pay a portion of the gain from it." This has been interpreted to mean that "the revenue was mainly derived from the rents of the Crown lands."[3] But there is not the slightest basis for this supposition.

The true import of the above extract, which is paralleled by a similar statement of Huen Tsang in the seventh century, is to be sought in the conditions of land-tenure in the homeland of the pilgrims. As we shall see later on,[4] there prevailed in China from about 280 to 780 A. D. a qualified system of public distribution of land under which the whole territory of the State would naturally be regarded as belonging to the Emperor. Fa Hien's testimony, then, may be taken to mean that in his time the

land-revenue consisting of an undefined share of the produce formed almost the only source of the income of the State. Evidently the other sources were relatively so insignificant as hardly to deserve being taken into account. It may, further, be argued from Fa Hien's easy assimilation of the Indian agricultural lands to the public land of China that in Northern India at this period the State was virtually, if not legally, held to be the owner of the soil.

Other passages in Fa Hien's general description of the 'Middle Kingdom' help indirectly to throw some light upon the sources of revenue during the present period. "Throughout the country," we are told, "the people do not kill any living creature, nor drink intoxicating liquors," and again: "In this country there are no butcher's shops or distilleries in their market-places."[5] If this testimony could be relied upon, one important branch of revenue, *viz.*, the revenue derived from the sale of liquors which is described in the *Arthaśāstra*, was conspicuous by its absence in the Gupta period. But it seems reasonable to conclude from the recorded notices of earlier as well as later times[6] that there was no wholesale abstention from drinking, although the ban of the Buddhist canon and of the *Smṛtis* must have exercised a profound influence in this direction.

Among the clay seals discovered by Theodore Bloch at Basarh (the site of ancient Vaiśālī), there

are some which illustrate the system of provincial administration in vogue in Tīrabhukti (modern Tirhut or North Bihar) during the reign of Chandragupta II.[7] One of these seals refers to the office of the treasurer of the War Department (*raṇabhāṇḍāgārādhikaraṇa*). This slight hint is sufficient to show that in the provinces of the Gupta empire (and almost certainly in the central government as well) the department of military finance was separated from that of civil finance. This specialisation of the administrative machinery undoubtedly indicates a considerable development of the revenue arrangement as compared with the earlier times.

With regard to the reign of Skandagupta, the grandson of Chandragupta II, Vincent Smith mentions a specific financial expedient illustrating the fiscal policy of the Guptas during an extraordinary crisis. He writes: "The gold coins of his (Skandagupta's) early and prosperous days agree in both weight and fineness with those of his ancestors, but the later issues which increased in gross weight so as to suit the ancient Hindu *suvarṇa* exhibit a decline in the amount of pure gold in each piece from 108 to 73 grains."[8] Unfortunately, there is some difficulty in accepting this view, as it has been suggested[9] that the debased gold coins belonged to the most easterly Gupta dominions.

We may next mention some records of a dynasty belonging primarily to the region of the Deccan and South India, inasmuch as these may

be used to throw light upon certain current aspects of the land-revenue system in the North. The land-grants of the Vākāṭaka kings made in favour of Brāhmaṇas frequently refer to a group of immunities belonging to the lands of Brāhmaṇas versed in the four *Vedas*. These are specified in the more complete examples[10] as consisting of the following: (*a*) *akaradāyī*, (*b*) *abhaṭachchhatraprāveśyaḥ*, (*c*) *apāramparagobalīvarddaḥ*, (*d*) *apuṣpakṣīra-sandohaḥ*, (*e*) *achārāsanacharmāṅgāraḥ*, (*f*) *alavaṇa-klinnakreṇīkhānakaḥ*, (*g*) *apaśumedhyaḥ*, (*h*) *sani-dhiḥ*, (*i*) *sopanidhiḥ*, and (*j*) *sakḷptopakḷptaḥ*.

The first term undoubtedly refers to the exemption of the grant from taxes in general. The second is translated by Fleet[11] as 'not to be entered by the king's regular troops or by the king's umbrella-bearers,' but this is more probably identical with the frequent *achāṭabhāṭa* (*chhatra* being a Sanskritised form of the Prakrit original *chāṭa*), in which case it would refer to the usual immunity from entrance by the king's regular and irregular troops. The third term, according to Fleet,[12] means that it did not carry with it the right to cows and bulls in succession of production, but a comparison with the equivalent term in the above-mentioned grant of the Pallava Śivaskandavarman, *apārampara-balīvaddagahaṇam*, shows it to refer to the immunity from the obligation of furnishing cattle in relays for transport. The fourth term, with which may be compared the phrases *adudhadadhigahaṇam*

and *aharitakasākapupphagahaṇam* of Śivaskandavarman's grant, evidently refers to the immunity from the burden of supplying flowers and milk to the king's officers. The fifth and sixth terms are interpreted by Fleet to mean that it did not carry with it the right to the pasturage, hides and charcoal or to the mines for purchase of salt in a moist state.[13] But apart from the doubtful rendering of the component items, this explanation cannot be upheld, since the context evidently suggests an immunity granted in favour of the donee, and not the reservation of a right by the donor. We would suggest it to refer, among other things, to the immunity from the obligation of furnishing skins for seats to the wandering spies and charcoal (for fuel), as well as the immunity from fines for the purchase and digging of salt.[14] The eighth and ninth terms refer to the donee's privilege of acquiring treasures and deposits which ordinarily belonged to the king, while the tenth refers to his privilege of enjoying the fixed and unfixed taxes.

While the above inscriptions refer to the immunities and privileges belonging to the grants, in favour of Brāhmaṇas, one of them shows that, the strongest injunctions of the *Smṛtis* notwithstanding, these grants were specifically declared to be liable to resumption for breach of certain conditions. Thus the inscription *GI.*, No. 55, after recording the donation of a village to 1,000 Brāhmaṇas, mentions a condition of the grant (*śāsanasthiti*) to

be maintained by the Brāhmaṇas and the present as well as future rulers. This is to the effect that the village may be enjoyed by the Brāhmaṇas for as long as the sun and the moon endure, provided that they do no commit any treason against the kingdom, that they are not guilty of the offences of slaying Brāhmaṇas, theft, adultery and treason against the king, that they do not wage war and that they do no wrong to other villages. If the Brāhmaṇas act otherwise or approve of such acts, concludes this remarkable clause of the charter, the king will not be guilty of theft in the event of his resuming the grant.

At the end of the fifth or beginning of the sixth century of the Christian era, Kāmarūpa was ruled by a king called Bhūtivarman whose great-great-grandson Bhāskaravarman was the contemporary of King Harṣavardhana of Thāneśvara in the first half of the seventh century. Some light is thrown upon the revenue arrangements of this king by the discovery of the lost plates of the Nidhanpur grant of Bhāskaravarman.[15] There we are told that Bhūtivarman granted an *agrahāra* which owing to the loss of the plates became liable to revenue (*karada*). Hence Bhāskaravarman issued a fresh charter granting the land to (the family of) the same donee on the condition that nothing was to be taken therefrom as revenue and according to 'the maxim of the barren land.'[16] The above inscription evidently shows that the resumption of

revenue-free lands for want of royal charters was well known at this period. Further it probably points to an organised system for the regular inspection of revenue-free tenures by the State officers.

A series of seven copper-plate grants of the fifth and early part of the sixth centuries that have been brought to light in North Bengal during recent times is of great importance in illustrating the condition of land-tenure and land-revenue administration in this outlying province of the Gupta empire during the present period. These inscriptions may be numbered serially as follows :—

I. Dhānāidaha (mutilated) copper-plate inscription of the time of the Gupta Emperor Kumāragupta I, dated 113 G. E. (432-433 A. D.)

II. Dāmodarpur copper-plate inscription of the time of the Gupta Emperor Kumāragupta I, dated 124 G. E. (443-444 A. D.)

III. Do., dated 129 G. E. (449-450 A. D.)

IV. Do., of the time of the Gupta Emperor Budhagupta ; date and year lost.

V. Dāmodarpur copper-plate inscription of the time of the Gupta Emperor Budhagupta ; date and year lost.

VI. Pāhāḍpur copper-plate inscription of the time of the Gupta Emperor Budhagupta, dated 159 G. E. (479-480 A. D.)

VII. Dāmodarpur copper-plate inscription of the time of the Gupta Emperor Bhānu (?) gupta, dated 214 G. E. (533-534 A. D.)[17]

With the above series of inscriptions it is natural to compare another set of four inscriptions of a very similar character from the Faridpur district of Eastern Bengal, which have been assigned on palaeographical grounds to the latter half of the sixth and the first part of the seventh centuries. We propose to number them serially in the following manner :—

(A) Faridpur grant of the time of the Emperor Dharmāditya, dated his 3rd regnal year.

(B) Do. of the Emperor Dharmāditya, without date.

(C) Do. of the time of the Emperor Gopachandra, dated his 19th regnal year.

(D) Ghāgrāhāṭi grant of the time of the Emperor Samāchāradeva, dated his 14th regnal year.[18]

The first question that arises in connection with these sets of records is the nature of the lands disposed of, and the conditions of their tenure. As regards the first point, the most complete description is given in No. VII which comprises the following items : revenue-free *(samudaya-bāhya)*, untilled *(aprahata)*, and fallow land *(khila kṣetra)*.[19]

As the price of sale specified in this particular grant (three *dīnāras* for each *kulyavāpa*[20]) is also used in Nos. II and III and as all these four

inscriptions belong to the same district of Koṭivarṣa, it is reasonable to conclude that the same class of lands is to be understood in all these cases. The same also seems to be the case with Nos. III and VI where the lands apparently belong to different districts, and the rate of sale (*viz.*, two *dīnāras* for each *kulyavāpa* of land) is also different from the above. Indeed, the land is expressly declared in No. III to be (as in the other cases) revenue-free, not previously settled, fallow land.

These terms, we think, can only refer to the unappropriated waste lying on the outskirts of the settled villages. Indirect evidence to this effect is furnished by the vague description of the situation of the assigned lands, and, above all, by the fact that at the time of being made over to the assignees the lands are required to be severed according to the specified measures.[21] This can only mean that the lands before this time formed part and parcel of the unappropriated waste. Whether such lands after their disposal continued to be revenue-free, is a question which is not answered in the inscriptions, but the probability is that they became subject to a progressively increased taxation till the normal limit was reached. If this should be the case with the waste lands, we may be justified in concluding that the cultivable village area was not only assessed for the usual taxes, but also surveyed for revenue purposes according to the prevailing standards of land-measurement.

As regards the conditions of the sales, these lands are contemplated or declared to be held—

according to the custom of non-destruction of the principal[22] ... ... No. I,
in perpetuity, according to the custom of (non-destruction of) the principal[23]... ... No. II,
with the right of perpetual endowment, and according to the custom of non-destruction (as above)[24] ... ... No. III,
in perpetuity, according to the custom of non-destruction (as above), and without the right of alienation[25] ... ... No. IV,
with the right of perpetual endowment... No. VII.

It will be seen that a substantial agreement exists as regards the conditions of tenure among all the inscriptions of the first group. The land alienations in every case are perpetual, but non-transferable. It would thus appear that the State reserved its right to the unappropriated waste to such an extent as to exclude even the possessors by right of sale from alienation of their holdings. This policy would be in keeping with the strictness of the Gupta administration with regard to the pious grants.

As regards the agencies entrusted with the disposal of the waste lands, Nos. II, III, and VII refer to the authority that receives the application (*vijñāpya)* for purchase, obtains its verification from the record-keepers *(pustapālas)*, secures the sale-price and

conveys the land, but nothing is mentioned about its identity. No. I distinctly mentions the heads of families,[26] named and unnamed Brāhmaṇas and the officer in charge of eight *kulas* in the village,[27] as receiving the applications, while it mentions neighbouring heads of families[28] as conveying the land after severance according to the specified measures. In No. IV the officer in charge of the eight *kulas*, the village headman, the heads of families and the leading men[29] of Palāśavṛndaka[30] expressly receive the application, while they send information of the same to the principal *prakṛtis* ('subjects'), the heads of families and the Brāhmaṇas of Chaṇḍagrāma,[31] and the officer (in charge of eight *kulas*), the heads of families, the leading men and so forth conveying the land after inspecting it and severing it as above. In No. VI the district officer and the officer of the district headquarters at Puṇḍravardhana receive the application, while they send information of the same to the Brāhmaṇas, the leading men and the heads of families.

The difference in the nature of the superintending authority in the foregoing records corresponds to other differences as well. While Nos. II, III, and VII refer to the same district (Koṭivarṣa), No. I refers itself to the district of Khāṭa- (or Khāda-) pāra, No. IV mentions only the division (*bhukti*) of Puṇḍravardhana, but not the district (*viṣaya*), while No. VI mentions neither the one nor the

other, but merely the capital town of the same name. With this may be mentioned the fact, already noticed, that the prevailing rate of sale in Nos. IV and VI is different from the prevailing rate in Nos. II, III and VII. It is possible that we have here two sets of administrative arrangements for disposal of the unappropriated waste. In the one group (Nos. I and IV) the administrative authority consists of the officers in charge of the eight *kulas*, the leading men, the heads of families, the village headman and so forth. Evidently we have here to deal with a mixed body of officials and non-officials. As regards the other group (Nos. II, III, VI and VII), it will be noticed that No. VI expressly contemplates the district officer and the officer of the district headquarters as receiving the application. Moreover, in No. VII, which alone has preserved the seal in tact, the legend shows that the charter was issued by the office of the district headquarters of Koṭivarṣa.[32]

From this it would follow that the authority charged with the disposal of the waste lands was, at least in the first instance, the headquarters office of the district in whose jurisdiction the land was situated. A connecting link between these two groups is furnished by Nos. IV and VI, which contemplate the Brāhmaṇas, the leading men and the heads of families, apparently of the nearmost village, as receiving information of the application for purchase, possibly to enable them to offer their objections, if any.[33]

While on this subject, we may say a few words on the constitution of the office of the district headquarters just mentioned. Nos. II, III, V and VII describe the district officer under different titles carrying on the administration of the district town (*adhiṣṭhānādhikaraṇa*) with a guild-president, the leading merchant, the leading banker and the leading scribe[34] at the top. The former term has been variously interpreted to mean 'an administrative board of the district,[35] 'the royal tribunal in a city,[36] and, with less justification, as 'the office and probably the court of a district officer,' and a 'secretariat and advisory council.'[37] None of these explanations helps to throw light upon the affinities and the true character of the *adhikaraṇa.*

An interesting side-light is thrown upon this point by the references in the general literature, and specially in the famous Sanskrit drama called the *Mṛchchhakaṭika* which is generally acknowledged to fall within the limits of the present period. A court of justice called *adhikaraṇa* is mentioned in the *Daśakumāra-charita*[38] and judges called *dharmādhikaraṇas* are referred to in the *Pañchatantra.*[39] Above all, Act IX of the *Mṛchchhakaṭika,* describing the famous trial scene, refers to the king's judges (called *adhikaraṇikas* and *adhikaraṇabhojakas*) sitting in the court-house (*adhikaraṇamaṇḍapa*), who are assisted by the guild-president (*śreṣṭhin*), the scribes (*kāyasthas*) and so forth.[40] It will be noticed that the 'leading scribe' of the epigraphs

is represented by the 'scribes' of the drama, while the guild-president is common to both. It would thus appear that the *adhiṣṭhānādhikaraṇa* of the Gupta empire had its prototype in the *adhikaraṇa* at the capital contemplated in the drama, which by a natural extension of meaning (such as is seen in the later word *cutchery*) came to be applied to the office of the district headquarters as well.

The above comparison, moreover, shows that, in the place of the vague list of unspecified officers of the drama, the inscriptions mention 'the leading artisan' and 'the leading merchant,' besides the guild-president and the chief scribe. If it be supposed that the *adhikaraṇa* of the drama represents the loosely organised institution of earlier times, that of the Gupta empire would be a development of the same with a well-defined organisation and with the addition of administrative functions as well. The reversion of the Gupta institution to the type of administrative boards described by Megasthenes for the Maurya empire is no doubt a witness to the enduring influence of the popular *pañchāyats*.

We have thus found two sets of authorities entrusted with the administration of the waste lands, *viz.*, a selected body of officials and non-officials, and the office of the district headquarters. In the remaining group of inscriptions the administering authority is more uniform, but not so well-defined. There the authority receiving the application for

purchase and disposal of the same is described as—

the *adhikaraṇa*, and the *prakṛtis* headed by eighteen specified leading men of the district[41] ... (A),

the *adhikaraṇa* headed by named chief scribe[42] and leading men of the district ... ... (B),

the *adhikaraṇa* headed by named chief scribe and leading men as well as unnamed principal *vyāpārins* ... (C),

the *adhikaraṇa* headed by named chief scribe, the leading men of the district and other leading men, as well as unnamed principal *vyavahārins* ... (D).

In A, B and C these authorities are also directly addressed by the applicant for grant of the land concerned to him, and in the first-named inscription they expressly signify the sale of the land by their directions.

The vague and indefinite character of the agency contemplated in the above inscriptions is obvious at the first sight. Of its constituent parts, the *adhikaraṇa* headed by the chief scribe evidently corresponds to the Gupta institution of the same name. For the rest, the leading men of the district and the other leading men are apparently not private individuals, but are persons concerned with the administrative functions, for the *mahāmahattaras* and the *mahattaras* are included in the Khālimpur grant of Dharmapāla[43] in a list of persons entrusted with the administration of the

district (*viṣayavyavahārins*). The *vyāpārins* of C are evidently identical with the *vyavahārins* of D, both meaning administrative agents.[44] With them may be compared the *vyavahārijānapadas* of the Tippera plate of Lokanātha and the unnamed *viṣaya-vyavahārins* mentioned in the grant of Dharmapāla aforesaid. We are inclined to identify them with the *prakṛtis* of A, though the latter has the general sense of 'subjects'.

It would thus appear that the authority charged with the administration of the lands concerned consists in this case of the district office and many named and unnamed minor officials. With this may be connected the fact that the legends on the seals of the inscriptions in all the cases in which they are preserved (A, B and C) refer to the office of the district (*viṣayādhikaraṇa*) in which the lands are evidently situated.

We are now in a position to discuss the question whether in the aforesaid cases the State shared the ownership of the soil with private parties. A definite answer to this question is suggested by Dr. R. G. Basak[45] who rejects the idea of State ownership of the lands concerned on the following grounds :—

(*a*) The State could not alienate lands "without the consent or approval of the peoples' representatives, the *mahattaras* and other businessmen of the province

and the district, and sometimes even the common folk."

(*b*) The Faridpur grant No. I (A above) "mentions in very clear terms that $\frac{1}{6}$ of the sale proceeds in these transactions will go to the royal exchequer according to the law." "It seems very clear, then, that the remaining $\frac{5}{6}$ of the price used to go to the fund of the village assemblies."

Dr. Basak's own idea is that the ownership of the land belonged jointly to the State and the people, or that it belonged (on the analogy of South Indian village assemblies) to the village assemblies subject to the supervision of the king. In the same context, Dr. Basak takes the grants to "belong to a period when the Crown began to be recognised as absolute owner of all land," in place of the people who were the original proprietors.

A careful consideration of the above arguments shows that they are not based upon sufficient grounds. We have already shown reasons for holding that the persons whom Dr. Basak understands to be the peoples' representatives were more likely minor officials. In the two instances (Nos. IV and VI) in which the Brāhmaṇas, the principal subjects and the heads of families are mentioned, they merely receive information[46] of applications for purchase, it may be, for the hearing

of any possible objections on their part. In any case, the idea of "consent or approval" of these persons being necessary for the performance of the sale is not warranted by the evidence.

The second argument is based upon a mistranslation of the term *dharmaṣaḍbhāga* which Dr. Basak, following the authority of the late Mr. Pargiter,[47] translates as one-sixth of the sale proceeds. We may compare it with the similar clause in Nos. IV and VII, *dharmaparatāvāptiḥ* (meaning that the Emperor would thereby gain spiritual merit), and still more the clause in No. VI, *arthopachayo[dharm]maṣaḍbhāgāpyāyanañcha bhavati* (meaning that the Emperor would acquire wealth as well as one-sixth of the spiritual merit).[48] Now this comparison shows that the spiritual merit (*dharma*) is distinguished from the sale-proceeds. The true explanation of the above phrase is to be found in the sacred texts[49] making the king eligible for one-sixth of the spiritual merits as well as demerits of his subjects. As in all these cases the applicant for the purchase of land signifies his intention of disposing of it for pious purposes, it is evident that the king in granting the application would share in the resulting spiritual merit.

The mention of South Indian village communities in this connection does not appear to be relevant. In the Chola empire the village assemblies which had a well-defined constitution and functions themselves exercised the right of

purchase and sale of the village lands, the intervention of the State officers (called *adhikārins* and so forth) being only occasional in character.[50] In North Bengal under the imperial rule of the Guptas, as we have seen, the village headman and heads of families, who may be held to be representatives of the village community, administered the State lands only in some cases with the association of officers in charge of eight *kulas*, while in other cases it was the district office that formed the administering authority. In East Bengal under the rule of the independent sovereigns of this period the representatives of the village community, if there were any, are not at all mentioned in connection with the administration of the land, which is entrusted to the district office and minor officials. Due weight must also be given to the fact that the charter for the disposal of the lands in the above cases was issued, as the surviving seal-legends show, by the district office alone.

The most decisive argument in favour of the exclusive State ownership of the class of lands mentioned in these inscriptions is furnished by the clause in the inscription No. VI where the grant is recommended on the ground that the Emperor would thereby acquire wealth (*i. e.*, the proceeds of sale) as well as the spiritual merit. Indirect evidence to the same effect is furnished by the elaborate official procedure prescribed in these epigraphs, which usually consisted

of three processes: (*a*) formal application (*vijñāpyam, abhyarthanam*) by the intending purchaser, stating the object of purchase and frequently the current rate of sale, (*b*) verification of the application by one or more record-keepers and their recommendation, and (*c*) severance of the land sold and its conveyancing to the grantee after payment of the sale-price. Sometimes this is preceded (as in No. IV) by inspection of the leading men, *etc.*, or (as in C and D) by the appointment of minor officials (*adhikaraṇajanas* and *karaṇikas*) as arbitrators (*kulavāras*).

In the region of modern Bundelkhand and Baghelkhand two dynasties were in power almost contemporaneously during the present period. These were the *Parivrājaka Mahārājas* of Ḍabhālā or Ḍahālā) who were feudatories of the Gupta empire with known dates ranging from 475-476 to 528-529 A. D., and the *Mahārājas* of Uchchakalpa whose known dates range from 493-494 to 533-534 A. D.[51] The land-grants of the *Parivrājaka Mahārājas* are made in nearly all known examples in favour of Brāhmaṇas, but in one case[52] half a village is granted by means of a copper-plate to a certain person for maintenance of a temple. All the inscriptions contain the donor's solemn injunction to the members of his family and his feudatories in the future to cause no obstruction in the enjoyment of the land. More specifically, the land is declared in one case[53] to be enjoyable

by the donee in the line of his sons and grandsons, with immunity from the police-tax.[54] Among the privileges and immunities accompanying the grant are mentioned in all the known records the right to the *udraṅga* and the *uparikara*, together with the exemption from entrance by the king's regular and irregular troops. To these is added in three cases[55] the immunity from the police-tax.

It will be noticed here that the religious grants are, as usual, perpetual and heritable by the donee, and exempted from the customary burdens of the village. The other clauses introduce us to a number of technical terms of revenue for the first time. As regards *udraṅga*, Bühler[56] doubtfully interpreted it to mean 'the share of the produce collected usually for the king', while Fleet tentatively explained[57] *uparikara* as 'the tax levied on cultivators who have no proprietory right in the soil.' We would suggest for *udraṅga* the meaning of revenue imposed upon the permanent tenants, and for *uparikara* that of a similar impost levied on the temporary tenants. These interpretations may be justified on the following grounds :—

(*a*) As Bühler first pointed out, the lexicon of Śāśvata gives for *udraṅga* the equivalent *uddhārā* and *udgrantha*. Now Marathi *udhāṛ* means 'in the gross,' and *udhāṛjamābandī* means

'assessing the total revenue of a village upon the chief proprietor, leaving it to him to distribute the proportion.' Again, *upari* (vulgo *upri* in Marathi) means the 'cultivator not belonging originally to a village, but residing and occupying land in it either upon a lease for a stipulated term of years, or at the pleasure of the proprietor.'[58]

(*b*) The above interpretation fits in with the obvious antithesis between *udraṅga* and *uparikara* which occur side by side in a large number of North Indian inscriptions. It also corresponds to the distinction between *khud-kasht* and *pāi-kasht* tenants of later times.

(*c*) In some of the States of Rajputana in later times permanent possessors (called *biswādārs*) existed in the royal demesne side by side with the tenants without proprietory rights.[59]

As to the term *choravarjam* (*GI.* No. 25) and its equivalents *chauravarjam* (*GI.* No. 23) and *choradrohakavarjam* (*GI.* No. 25), Fleet explained them to mean 'with the exception of the right to fines imposed on thieves.' But this explanation appears improbable for the following reasons :—

(*a*) The context in which it stands shows it to be an immunity granted in favour

of the donee, and not a right reserved to himself by the donor.

(*b*) There is no evidence to show that the transfer of civil jurisdiction was ever contemplated as possible in respect of the pious grants of land.

(*c*) Whatever might be the case with the minor offences, jurisdiction over criminals was certainly not exercised by the village authorities. Hence the question of its transfer would not arise in connexion with the grants of single villages or village lands.

We propose to explain *choravarjam* and its equivalents as referring to the immunity of the donee from the tax imposed upon the villagers for village police. In favour of this view may be mentioned the fact that the *Arthaśāstra* uses the revenue-term *chorarajjū* apparently in the sense of a fee or tax payable by villagers for protection against thieves.[60] In modern times, too, the tax for the maintenance of the village police (called *chaukidārī*) is a well-known Indian institution.

Turning to the records of the *Mahārājas* of Uchchakalpa, we find that while one of their known land-grants[61] is made in favour of a Brāhmaṇa, nearly all the rest[62] are concerned with donation to persons of various classes (including writers, merchants and worshippers of the Bhāgavata sect) for the purpose of repair and

worship of temples. The latter class of donations, which is called in one of the above inscriptions[63] by its technical title of *devāgrahāra,* is important as showing how pious grants could be made at this period to classes other than the Brāhmaṇas. In one particular inscription,[64] the grant of two villages is made in the first instance to a certain person (probably a courtier), who afterwards conveys it to another (apparently a Brāhamaṇa)[65] for the purpose of a temple, and the king's sanction is given thereto according to 'the maxim of the uncultivated land'[66] by means of a copper-plate charter. This seems to hint at another class of royal donations of land which were made in favour of courtiers or chiefs, and it appears to show that such lands could not be alienated without the king's consent.

The conditions of the pious grants are of the usual kind. They are to continue as long as the sun and the moon shall endure, they are to be exempted from all taxes (*kara*), they are to be accompanied with the assignment of all revenues (*pratyāya*) accruing to the king, and they contain the donor's solemn injunction to future kings of his lineage not to confiscate but to protect the grant, and not to take the customary taxes and revenues.[67]

In other words, the land-grants are meant to be perpetual, heritable and revenue-free, and to involve the assignment of all the royal revenues.

In *GI.* No. 31, which we have suggested above to refer to a grant in favour of a courtier, the villages are granted,

'with the *udraṅga* and the *uparikara*,'

'with the exemption from entrance by irregular and regular troops,'

'to last as long as the sun and the moon shall endure,'

'with immunity from the police-tax.'

From this it appears that such grants were usually perpetual and (in part) revenue-free, though not alienable by the donee.

The specific privileges and immunities conferred upon the donees in the above cases illustrate as usual the financial and other burdens imposed upon the ordinary revenue-paying villages. In the standard formula of such grants the land is given

'with *udraṅga* and *uparikara*,'

'with the exemption from entrance by irregular and regular troops,'

'with the exemption from the police-tax,' and in one case[68]

'with the tax on ploughs' (*halikākara*).

In the same connection, the householders headed by the Brāhmaṇas and artisans, or else the residents headed by the Brāhmaṇas, are ordered to pay to the donee the customary tax called *bhāgabhogakara*, *hiraṇya* and other revenues.

Of the heads of revenue above mentioned, the *udraṅga* and the *uparikara* as well as the police-tax,

as we have seen, were in vogue in the kingdom of the *Parivrājaka Mahārājas* who belonged to the same period. We have elsewhere explained these terms to mean respectively the assessment upon permanent as well as temporary tenants, and the tax imposed upon the villagers for the village police. The term *hiraṇya*, as we have mentioned, occurs in the *Arthaśāstra* and the *Smṛtis* as a revenue item meaning the tax in cash for certain special kinds of crops. From this period it is repeatedly mentioned in the land-grants of Northern India.

On the other hand, the tax on ploughs, which we here meet with for the first time, is practically unknown to the technical literature. From the mention of a special *dūtaka* for recording the release of the assigned land from the burden of plough-tax in one inscription,[69] it would seem that this tax was administered by a special branch of the revenue department. As to the *bhāgabhogakara* tax it was translated by Kielhorn[70] as 'share of the produce,' but more often it has been taken to consist of three distinct items and translated as such.[71] We propose to identify it with the usual grain-share of the king, called *bhāga* in the *Arthaśāstra* and *bali* in the *Smṛtis*. This is supported by a passage of the *Arthaśāstra*,[72] where persons occupying fields and embanked reservoirs (*setu*) from private owners on the condition of *bhāgabhoga* are distinguished from those who hold them on the condition of *avakraya, prakraya, ādhi* (mortgage),

and so forth. *Bhāgabhoga* in this case refers to the condition of payment of a specific share of the resulting product.

To the above list of revenues from the villages, *GI.* No. 27 adds the item *śulka,* while *GI.* No. 31 has *āvātāya.* The former term is already well-known in the technical literature as a designation of tolls and customs duties, and we have traced it back to a record of the time of the Satrap Rudradāman in the second century A. D. With regard to the latter, Fleet[73] thought it to consist of two separate items, *viz., āvāta* and *āva,* both of which were to him of uncertain meaning. We propose to identify it with *bhūta-vāta-pratyāya* occuring frequently in the later inscriptions, and accordingly translate it as 'revenue derived from the elements,' whatever that might mean.

We may mention incidentally a land-grant of the Mahārāja Bhīmasena II, dated 282 G. E. (601 A. D.) which belongs to the region of Chhattisgarh in the old Central Provinces.[74] In this the village is granted 'according to *bhadrabhoga,*' 'with all revenues,' and which is 'to last as long as the destruction of the world,' while the villagers are required to pay to the donee the customary revenues in kind (*meya*), in gold coins (*suvarṇa*) and in cash (*hiraṇya*) and so forth. In the above, the term *bhadrabhoga* is of uncertain meaning, while the mention of the contribution in coins along

with that in cash is altogether exceptional in character. But otherwise the conditions of the grant are of the usual kind.

In the mainland of Gujarat there flourished during the present period two principal dynasties, *viz.*, the Traikūṭakas who held sway in Southern Gujarat in the latter half of the fifth century, and the Kaṭachuris who were supreme in the lower Narmada valley in the sixth century. The land-grants of the Traikūṭaka kings[75] contain the clause that the grants are to continue 'as long as the sun and the moon, *etc.*, shall endure,' and are 'to be exempted from the police-tax,'[76] and 'to be immune from entrance by irregular and regular troops,' 'besides being exempted from all taxes (*ditya*)' and 'unpaid labour (*viṣṭi*),' 'to be enjoyed in the line of the donee's sons, grandsons and so forth,' and that no one is to cause obstructions to the donee while enjoying, cultivating or assigning it. With the above may be compared the clause in a land-grant of a feudatory of the Kaṭachuri kings, dated K. E. 292 (540-541 A. D.). It is to the effect that the grant

> 'is to last as long as the sun and the moon, *etc.*, shall endure,'
>
> 'is to be accompanied with the assessment upon permanent tenants (*udraṅga*), the rent from temporary tenants (*uparikara*) and the revenue from the elements and winds (*bhūta-vāta-pratyāya*,')

'is not to be entered by irregular and regular troops,

'is to be held according to the maxim of the uncultivated land,'

'is to be enjoyed by the donee in the line of his sons and so forth,' and that

'no one is to obstruct the donee while enjoying, cultivating, causing to be cultivated, and assigning the land.'

In the same context the residents of the village are required to pay the customary contribution in kind,[77] the tax in cash and other dues.

It would seem from the above that in Gujarat during the fifth and sixth centuries the pious grants continued to be made on the usual conditions of earlier times. It further appears that the older heads of revenue consisting of contributions in kind and in cash, forced labour and the like were also in vogue at this time. A new item of revenue is the *bhūta-vāta-pratyāya* which henceforth occurs frequently in the inscriptions. We have translated it literally as 'a revenue derived from the elements and the winds,' but its precise meaning is still uncertain.[78]

In the region of the Kathiawar peninsula there arose at the end of the fifth century a foreign dynasty, the Maitrakas of Valabhī, whose rule lasted almost up to 778 A. D., when they were apparently overthrown by the Arabs, The land-grants of these kings, of which the earliest

belongs to 183 G. V. E. (501 A. D.),[79] comprise donations to the Brāhmaṇas, temples and monasteries, which are indicated by their technical titles of *brahmadeya, devāgrahāra, devavihāra,* and, more generally, those of *dharmadeya* and *devadeya.* These grants, besides assigning various specific privileges to be mentioned below, usually contain the clause

> that the grant 'is to last as long as the sun and the moon, *etc.*, shall endure,' 'is to be enjoyed in the lineage of the donee's sons and grandsons,' 'is made according to the maxim of the uncultivated land,' and that 'no one is to obstruct the donee in cultivating, causing to be cultivated or assigning the land in accordance with the usual rules of *brahmadeya* lands.'[80]

It will be noticed that the inscriptions frequently refer to the rule of gift or enjoyment of the *brahmadeya* land, the *devāgrahāra* land and so forth. This undoubtedly proves the prevalence of an established tenure in respect of the pious grants, involving as usual the conditions of perpetuity and enjoyment of all royal dues as well as the full rights of the user.

The list of privileges conferred upon the donees illustrates, as usual, the burdens devolving upon the ordinary revenue-paying villages. The usual clauses of the grants are to the effect that they are made

'with *udraṅga* and *uparikara,*' 'with the con-

tribution in grain (*dhānya*) and in cash (*hiraṇya*),' 'with the revenue from the elements and the winds' (*bhūta-vāta*), 'with forced labour as it becomes due,' and in one case, 'with the ten offences (*daśāparādha*).

All these items, with the exception of the last, are familiar heads of revenue dating from earlier times. A specific reference to the *udraṅga* occurs in one of the Maitraka land-grants[81] where we are told that King Kharagraha II of this dynasty made liberal grants of the *udraṅga* and other gifts. The item of forced labour is apparently referred to in another Maitraka grant[82] conveying immunity to the donor from the contributions in the shape of gifts and of forced labour. The use of the expression 'as it becomes due' in connection with 'forced labour' evidently shows that it could be levied only on specific occasions. The contributions in the shape of gifts evidently correspond to the gifts of affection (*praṇaya*) referred to in the inscription of the Great Satrap Rudradāman.[83] Another Maitraka grant[84] distinguishes the revenue term *bhāgabhoga* from the contribution in grain (*dhānya*) above mentioned. Probably the latter was a fixed contribution in kind unlike the former which consisted of a share of the produce.

Among the new items of revenue which we now encounter for the first time is the one indicated by the term *'the ten offences'* (*daśāparādha*) in one of the Maitraka grants.[85] This clause,

which henceforth occurs with considerable frequency in the North Indian inscriptions, was first explained by Fleet[86] to involve the donee's right to the proceeds of fines for commission of the ten offences by the villagers. The above explanation has generally been followed in later times, and it has even been taken[87] to imply the donee's right of jurisdiction over the offences concerned.

There exists, however, some difference of opinion with regard to the specific nature of the 'ten offences.' For, while Fleet[88] tentatively took them to consist of three specified sins of the body, three of the mind, and four of speech, Jolly[89] connected them with a list of ten chief crimes mentioned by Nārada (1. 11 ff), and Hiralal[90] identified them with a list of ten sins mentioned in the *Śukranīti* (III, 6).[91] Another scholar,[92] while justly pointing to the improbability of offences of the mind being made the subject of legal punishment, is constrained to take the phrase in the sense of judicial fines in general. The fundamental objection that may be made against Fleet's interpretation of *daśāparādha* is that there is no authority for the supposition that the grant of rights of jurisdiction was ever contemplated in the case of holders of religious grants. The phrase undoubtedly stands for some kind of income accruing to the king from the villages, since it is included, along with the contributions in grain and in domestic animals, in a list of the king's receipts (*utpatti*) in the Cambay grant of the

Rāṣṭrakūṭa Govinda IV.[93] Its precise nature is indicated by the clauses of a Nepal grant of the sixth century,[94] recording a royal dedication of a village to a Buddhist establishment. The privileges conferred upon the village include, among other things, the liability of the person of only the actual delinquent to be seized by the king's officers in the event of the commission of five specified offences. It thus seems that the term *daśāparādha*, as used in the above and subsequent land-grants, refers to the right of the donee to be exempted at least in part from the ordinary penalties for the commission of some traditional offences by the villagers.[95]

Of other terms now met with for the first time, we have an instance in a land-grant of the same dynasty dated 207 G. E. (527 A. D.),[96] mentioning how a village is granted not only 'with the contribution in cash' and 'with the income from the elements,' but also 'with the *śaivara*.' The meaning of this last term has not yet been explained, but considering that it stands for the contribution, in grain (*dhānya*) of other inscriptions, and shares with the contribution in cash the distinction of being the most important charge on land, we are inclined to take it to mean some form of contribution in kind.

A new revenue term (*brāhmaṇa viṁśati*) is found in some Maitraka[97] inscriptions mentioning that the land is granted to the donee with the

exception of the endowments previously given in favour of temples and Brāhmaṇas, and the "Brāhmaṇas' twentieth" (*brāhmaṇa viṁśati*). This last term has been taken to mean a tithe imposed upon the villages for the benefit of the Brāhmaṇas. This interpretation may hold some justification if reference is made to the conditions prevailing in certain States of Rajputana in later times. There the Brāhmaṇas, besides obtaining grants of land from the Crown, received petty tithes from the agriculturists. Such items comprised the *serana* (*i. e.* one *seer* in every *maund*) being the fortieth part of the grain of the summer harvest.[98]

Some light is thrown upon the methods of land-revenue administration in Kathiawar at this time by the mention of two officers in the land-grants of the Maitrakas. The *dhruvādhikaraṇika,*[99] as his title suggests, was in charge of the office of the *dhruvas.* The term *dhruvas* or *dhruvs,* as Bühler pointed out long ago,[100] was still applied in Kathiawar and Kutch in his time to denote persons who superintended the collection of land-revenue by the farmers on behalf of the king.[101] The above office, therefore, carries the system of farming of the land-revenue in Kathiawar back to the sixth and seventh centuries. The second class of officers is the *anutpanna-dāna-samudgrāhaka,* meaning 'one who is charged with the forcible collection of the unrealised (so-called) voluntary gifts of the subjects.' The existence of this office

evidently points to a regular administrative organisation for collection of the tax in question. With this agrees the fact already mentioned that the *dāna* is described in one inscription as a regular tax (*kara*).

NOTES

[1] The Gaya grant of Samudragupta (*GI.* No. 60), which was regarded as spurious by Fleet, has since been proved to be authentic by the discovery of the Nalanda grant (*Ep. Ind.,* XXV, pp. 50-53). Fleet's objections regarding the authenticity of the former grant may be met by pointing to the instances of restoration of old and lost plates by new ones, as in the case of the Nidhanpur plate of Bhāskaravarman (see *Ep. Ind.*, XII, 73 ff. ; XIX, 118 ff. , 246 ff.).

[2] Legge's tr., pp. 42-43. The version of Giles (pp. 20-21) is practically identical. On the other hand, the older version of Beal (*Travels of Fa-Hian and Song-Yun,* p. 54) is as follows : "Those only who farm the royal demesnes pay a portion of the produce as rent."

[3] V. A. Smith, *Early History of India,* 4th ed., p. 314, followed by Beni Prasad, *The State in Ancient India,* p. 285.

[4] See below, p. 302 [5] Legge's tr., p. 43

[6] See above, p. 242, and below, pp. 304-05

[7] See *Ann. Report of the Arch. Survey of India.* 1903-4, pp. 101-122.

[8] *Early History of India,* 4th ed., p. 328.

[9] *Cf.* Allan, *Catalogue of the Coins of the Gupta Dynasties and of Śaśāṅka, King of Gauḍa,* Introd., pp. xcviii-xcx.

[10] *GI.* Nos. 55, 56 ; *IA.* XII No. 35 ; *Ep. Ind.,* XV, No. 4.

[11] *GI.* p. 240 [12] *Ibid*

[13] The corresponding phrase for the sixth term in *Ep. Ind.*, XV, No. 4, is translated by B. K. Pathak and K. N. Dikshit as not 'yielding the right to purchase of fermenting drugs and mines.'

[14] It will be remembered that *Manu,* VII, 118, mentions the king's daily perquisites of food, drink and fuel from the villagers.

[15] *Ep. Ind.,* XIX, 19

[16] *Bhūmichchhidranyāya* in the original. For expln. see above, p. 279.

[17] For references, see *Ep. Ind.,* XVII, No. 23 (revised reading of No. 1) ; *Ibid,* XV, No. 7 (reading of Nos. II-V and VII) ; *Ibid,* XVII, p. 193 (for correction of dates). For information about contents of No. VI, I am indebted to my friend Mr. K. N. Dikshit of the Archaeological Survey of India, who has subsequently edited it in the *Ep. Ind.,* XX, pp. 59 ff.

[18] For references to these inscriptions, see *IA.* 1910 (A, B and C) and *JASB.* 1911 (D). The authenticity of these grants, denied by R. D. Banerjee (*JASB.* 1910, pp. 432-434) and vindicated by F. E. Pargiter (*JASB.* 1911, pp. 492-498), has since been established by the discovery of the Damodarpur plates.

[19] The above follows the tr. of R. G. Basak (*Ep. Ind.,* XV, No. 7).

[20] The gold coin of the Gupta emperors consisted of the *dīnāras* (connected with the Latin *denarius*), and the native *suvarṇas. Kulyavāpa,* tr. by Pargiter (*IA.* 1910, p. 214) as "so much land as is usually sown with a *kulyā* of seed."

[21] The unit of land-measure mentioned in the above groups of inscriptions is 8 x 9 reeds (Nos. I, IV and VI), and 8 x 9 reeds 'by the hand of the famous and upright Śivachandra' (A and C). This unit, as Pargiter explains, was evidently an oblong consisting of 8 reeds in breadth and 9 reeds in length. With it Pargiter aptly compares the *kāṇi,* the commonest land-measure in East Bengal, which is not a square, but an oblong measuring 24x20

or 24x16 or 12 × 10 reeds, each reed consisting of a certain number of cubits.

[22] Basak reads *nīvidharmakṣayeṇa* and tr. 'on condition of destruction of non-transferability.' As this runs counter to all other inscriptions of the same group, I suggest the reading *nīvidharmākṣayeṇa,* which I construe as *nīvidharma-a-kṣayeṇa* and tr. as 'according to the custom of non-destruction of *nīvidharma.*'

[23] I follow the tr. of *nīvidharma* by Basak.

[24] I construe *apradākṣayanīvi* (F. W. Thomas's amended reading in *Ep. Ind.*, XV, p. 133) as *aprada-akṣayanīvi* in the light of the expressions *apradādharma* in No. VII and *akṣayanīvi* in No. VI, and explained as above. Basak construes it both as *apradākṣaya* and as *aprada-akṣaya* and tr. as 'according to the custom of nullification or continuation of the condition of non-transferability' (*A. M. J. C*, Vol. III, *Orientalia,* Pt. 2, p. 481).

[25] *Apratikara* in the original.

[26] *Kuṭumbins,* usually tr. as 'householders.' I prefer to take it in its stricter sense of heads of households. *Cf. Yāj.*, II, 45, who distinguishes clearly between the *kuṭumbins* and the *rikthins.*

[27] I adopt Basak's restoration and translation of *grāmikāṣṭakulādhikaraṇa.*

[28] *Prativāsikuṭumbins* in the original.

[29] I follow the tr. of *mahattara* by Pargiter (*IA.* 1910, p. 213).

[30] Apparently, as Basak thinks, the headquarters of the provincial government.

[31] Probably the village on whose outskirts the land was situated.

[32] *Koṭivarṣādhiṣṭhānādhikaraṇasya* in the original. *Adhiṣṭhāna* by itself means only 'locality' or 'a town', but as here used, it must mean the headquarters of the district.

[33] *Akṣudraprakṛtikuṭumbins* of No. IV evidently corresponds to the *brāhmaṇottaramahattarādikuṭumbins* of No. VI.

[34] *Nagaraśreṣṭhī, sārthavāha, prathamakulika, prathamakāyastha* in the original. *Kulika* is tr. by Bloch (*ASR.* 1903-4, p. 107 ff.) as 'merchant,' while Vogel (*Antiq. of Chamba State,* p. 126) with less justice understands it to mean a tribe like that of the Khasas in ancient Kashmir. It is tr. as 'artisan' by Basak.

[35] Basak *(A. M. J. C.), loc. cit.*

[36] R. C. Majumdar, *Corporate Life,* 2nd ed., Add. and Corr.

[37] Beni Prasad, *The State,* p. 297

[38] and [39] See Jolly, *Recht und Sitte,* p. 134

[40] With these Jolly (*ibid,* p. 135) compares the *naigama* (merchant) and the *lekhaka* (clerk) of the *Smṛtis.*

[41] *Viṣaya-mahattara,* tr. as above by Pargiter who aptly compares the *janapada-mahattara* of the *Daśakumāracharita.*

[42] *Jyeṣṭha-kāyastha.* Less satisfactory trs. are 'oldest official' (Pargiter) and 'chief secretary' (Basak). A chief secretary would be out of place in a district office and a better equivalent for *jyeṣṭha-kāyastha* would be the *sheristādār* of the Collector's office in any Indian district of our time.

[43] *Ep. Ind.,* IV, No. 34

[44] *Vyāpārins,* tr. as 'principal traders of the district' (Pargiter) and 'chief businessmen' (Basak in *A. M. J. C., loc. cit.*), but *vyāpāram kurvati* is frequently used in the inscriptions in the sense of carrying on the affairs of State, *e. g.*, in the grant of the time of the Gurjara-Pratihāra Emperor Mahendrapāla II (*Ep. Ind.,* XIV, No. 13). Also compare *vyāpārāya viniyukta* in C, referring to the district officers. *Vyavahārins* is tr. as 'men of business' (Pargiter) and 'administering agents or business men'

(Basak), but *samvyavaharati* is used in all the above inscriptions in the sense of 'administering' and tr. as such by Basak. The *vyavahārin* is mentioned in a list of officials charged with the execution of the land-grant in the Nidhanpur plate of Bhāskaravarman (*Ep. Ind.*, XII, pp. 73 ff.).

[45] *A. M. J. C., loc. cit.*, pp. 485-491

[46] *Anudarśayanti* in No. IV; *anubodhayanti* in No. VI.

[47] *JASB*. 1910, p. 197

[48] Also *cf.* the maxim quoted in D for justifying the grant, *viz.*, that the land infested by wild animals is profitless as regards wealth that should accrue to the king, while land which is made fit for enjoyment by calves brings wealth as well as spiritual merit to the king.

[49] *Cf. Mahā.* V, 131. 12 ; XII, 69-79 ff. ; XIII, 75. 5. 10 *etc.*

[50] *Cf.* S. Krishnaswami Aiyangar, *Ancient India*, pp. 163-164.

[51] All the inscriptions of the *Uchchakalpa Mahārājas*, with the exception of *GI.* No. 26, have been found in the region of Bundelkhand.

[52] *GI.* No. 25. The principal records of this dynasty for our present purpose are *GI.* Nos. 21, 22, 23, 25, and *Ep. Ind.*, VIII, No. 28.

[53] *GI.* No. 23

[54] For this tr. of *chauravarjam*, see above, p. 278.

[55] *GI.* Nos. 21 and 23 ; *Ep. Ind.*, VIII, No. 28.

[56] *IA.* XII, p. 189, *n.* 3 followed by Fleet, *GI.* p. 97, *n.* 6.

[57] *GI.* p. 98 *n*

[58] H. H. Wilson, *Glossary of Judicial and Revenue Terms, etc.*, s. v. *udhāṛ* and *upri.*

[59] Baden-Powell, *Land Systems*, Vol. II, p. 327.

[60] See above, p. 52 [61] *GI.* No 26

[62] *GI.* Nos. 25, 27, 28, 29 ; *Ep. Ind.*, XIX, 21

[63] *GI.* No. 27 [64] *GI.* No. 31

[65] This may be inferred from the personal names of the donees, Pulindabhaṭa and Kumārasvāmin.

[66] *Bhūmichchhidranyāya* in the original. This term henceforth occurs with constant frequency in the inscriptions. It implies the grant of full rights of ownership, such as would be acquired by a person making fallow land cultivable for the first time. *Cf.* Bühler, *Ep. Ind.*, I, p. 74*n* ; Jolly, *Recht und Sitte*, English tr., p. 197.

[67] To the above, *GI.* No. 27, adds the item 'exempted from the police tax (*choradaṇḍavarjyam*).

[68] *Ep. Ind.*, XIX, 21 [69] *Ibid.*

[70] *Ibid*, VII, p. 160

[71] *Cf.* the trs. 'shares, rights of easement, taxes' (R. D. Banerjee in *Ep. Ind.*, XV, No. 23 ; *Ibid*, XV, No. 18), 'share and use, tax in kind' (Vogel, *Antiquities of the Chamba State*, pp. 167-169).

[72] III, 9 [73] *GI.* p. 138*n* [74] *Ep. Ind.*, IX, 53

[75] *Ep. Ind.*, X, No. 13 ; XI, No. 21, *etc.*

[76] *Chorarājāpathyakārivarjam* in the original, which we identify with the *choravarjam* of other inscriptions. Hultzsch (*Ep. Ind.*, XII, No. 21) takes *chorarājāpathya* along with the following *achāṭabhāṭaprāveśya*, and translates the whole as 'not to be entered by irregular or regular soldiers unless in order to arrest robbers or persons guilty of high treason.' But this interpretation is contradicted by the fact that the two terms occur separately in some of the inscriptions.

[77] *Meya* in the original, meaning 'what is to be measured,' which we identify with the more usual *bhāgabhogakara*. This term may be traced back, as we have seen, to the period of the Śātavāhana kings.

[78] Very similar to the land-grants of the Kaṭachuris are those of Buddharāja of the same family belonging to the region of Broach and dated 360 K. E. (609 A. D.) and 361 K. E. (610 A. D.) (*Ep. Ind.*, XII, No. 7 and *ibid,* VI, No. 29). For the mysterious 'revenue from the elements' they, however, substitute the more general 'receipts of all royal dues,' while they add the item of 'immunity from unpaid labour.'

[79] *Ep. Ind.*, XVI, No. 4

[80] More generally in *IA.* VI and XIV, 'no one is to obstruct the donee, while it is enjoyed according to the rule of *devāgrahāra* or of *devavihāra.*'

[81] *GI.* p. 177

[82] *Ep. Ind.*, III, No. 46. I follow the translation *dānakara-viṭṭollakaraviśuddham* suggested by Hultzsch.

[83] Above, p. 245 [84] *GI.* No. 39

[85] *Ep. Ind.*, IV, No. 8, dated 286 G. E. (605-606 A. D.)

[86] *GI.* pp. 189*n* and 218

[87] *Cf.* B. C. Mazumdar in *JBORS.* 1916, p. 53*n*

[88] *Loc. cit.* [89] *Recht und Sitte*, p. 123.

[90] *Ep. Ind.*, IX, p. 47*n*

[91] To the above, we may add the explanation of B. C. Mazumdar, who after mentioning *(loc. cit.)* that the phrase was till fairly recently in vogue in permanent leases in the Sonepur State, quotes the opinion of some elders to the effect that it included 'adultery, assault, defamation and offences relating to village roads and water reservoirs.'

[92] Beni Prasad, *The State in Ancient India,* p. 303

[93] *Ep. Ind.*, VII, p. 36 [94] See below, p. 311

[95] The above sense, moreover, exactly fits in with the clause *sahyadaśāparādha* (usually tr. as 'with toleration for the ten sins') of some later grants.

[96] *Ep. Ind.*, XVII, No. 7

[97] *IA*. VII, pp. 75, 79. 85, *etc.* ; *ibid*, XV ; *Ep. Ind.*, VIII, 20 A

[98] *Cf.* Tod, *Annals of Rajasthan,* ed. W. Crooke, p. 597, quoting an ancient inscription dated 'nearly seven centuries' before his time.

[99] *IA*. IV, p. 175 ; *WZKM.*, Vol. VII, p. 298. Some Maitraka inscriptions (*e. g. IA.* V, p. 205 ; *Ep. Ind.*, III, No. 46) have in place of *dhruvādhikaraṇika* the expression *dhruvasthānādhikaraṇika* 'which Bühler took to consist of two distinct titles, but probably both terms apply to one and the same officer.

[100] *IA*. V, *loc. cit.*

[101] *Ep. Ind.*, IV, No. 29, and VIII, No. 22

CHAPTER IV

THE EPOCH OF HARṢAVARDHANA

In the first half of the seventh century the most considerable power in Northern India was undoubtedly that of Kanauj under the famous Emperor Harṣavardhana (*c.* 606-648 A. D.). In the two known land-grants[1] of this potentate, which belong to the region of the modern Uttar Pradesh, the grant is made

'with the *udraṅga,*'

'with the revenues that might accrue to the king (*rājakula*) ;

'with the immunity from all burdens,'

'with the piece taken out from the district,'[2]

'to be enjoyed by the sons, grandsons, and other lineal descendants of the donee,'

'to last as long as the sun and the moon shall endure,'

'according to the maxim of the uncultivated land,'

In the same connection the residents are required to pay the customary revenues including the following specific items :

'the contribution in kind (*bhāgabhoga*), consisting of what is to be weighed and what is to be measured (*tulyameya*),'

'the contribution in cash (*hiraṇya*).'

It would seem from the above that the terms of the pious grants in Northern India continued to be of the usual kind, while the heads of revenue were already known from earlier times. A new clause, occuring here for the first time, refers to the *piece being taken out from the district.* This occurs in a Nepal land-grant of the same or the immediately following period that we shall presently notice, but its precise meaning is obscure.

Along with the land-grants of Harṣavardhana just mentioned may be considered the grant of his younger contemporary Bhāskaravarman, king of Kāmarūpa.[3] The grant was issued from the donor's victorious camp at Karṇasuvarṇa in the Murshidabad district of Bengal, but it probably refers to the region of the Karatoyā river on the boundary between Bengal and Assam. The grant mentions, in a list of officers concerned with the donation of the land, the *bhāṇḍāgārādhikṛta* and the *utkheṭayitā.* The former was evidently the officer in charge of the royal storehouse, the latter is apparently identical with the *autkheṭika* mentioned in a list of oppressors from whose visit a village is exempted in the Nowgong grant of Balavarman of the tenth century A. D.[4]

In the region of Southern Gujarat one of the principal ruling dynasties during the seventh and early part of the eighth centuries was the Gurjaras of Broach, who belonged to the same stock as the imperial dynasty of Kanauj in later times. The

phraseology of the earlier land-grants of the Gurjara kings[5] is very similar to those of the Kaṭachuri king Buddharāja, while their later donations[6] closely correspond to the usual formulae of the Maitraka grants. These grants, then, are important only as showing how under all those dynasties of foreign origin, the item of revenue and the conditions of religious grants remained unchanged as before.

A very remarkable account of the revenue conditions prevailing in India in the first part of the seventh century A. D. is given by Hiuen Tsang, the great Chinese pilgrim, who visited almost every part of India except the extreme South between the years 629 and 645 A. D. In the course of his general description of the country, prefacing the detailed narrative of his travels in its different parts, he writes :[7]

> "As the government is generous official requirements are few. Families are not registered and individuals are not subject to forced labour contributions....Taxation being high and forced labour being sparingly used, every one keeps to his hereditary occupation and attends to his patrimony. The king's tenants pay one-sixth of the produce as rent."

The precise import of this extract, which has not yet been properly explained, can only be understood in the light of the conditions of land-tenure and land-revenue in vogue in China in the

time of the pilgrim and still earlier. The fundamental feature of Chinese public economy in ancient times was the system of public distribution of land known as *tsing tien,* which is attributed to the Emperor Shi-huang-ti (2698-2599 B. C.). Under this system "land was distributed to families in groups of eight and was practically rented from government, rent being paid by labour on the central plot with reversion to the government on death or disability."[8] This remarkable form of State socialism was replaced by a system of private ownership of land in 350 B. C., but was again revived in a modified shape in 280 A. D. and continued till 780 A. D.[9] Besides the land-tax, there existed in China from early times other direct taxes such as the contribution in the form of personal service, the poll-tax and the family-tax.[10] According to a famous law of 624 A. D., it was declared that 100 *mows* of the public land were thenceforth to be given to every man above eighteen, 40 *mows* to an aged or sick man, 30 *mows* to a widow and so forth. "All of them took 20 *mows* of the land received as prepetual property, and the rest as their share per mouth. The 'mouth-share' means the share of each person in the land belonging to the government...Among all the recipients of public land each adult man contributed annually two loads of rice, which was called *sow* (land-tax or land-rent). Each family annually contributed a certain amount of silk, cloth,

flax, or a combination of them. Such a tax was called *yung* (family-tax). In addition, each man was supposed to do public service for a certain number of days in the year ; from 20 to 50 days. Such a tax was called *dew* (labour-tax or poll-tax)"[11]

From a careful consideration of the above, we can infer the purport of Hiuen Tsang's observations about the conditions of land-revenue in his time. In the first place, it is noticeable that Hiuen Tsang, like Fa Hien at an earlier period, assimilates the ordinary revenue-paying lands of the country that he visited to the public land of his mother country. To him, as to his predecessor, the cultivators paying the usual grain-share to the State were the king's tenants. Evidently, then, the State in India was held at this time, virtually, if not legally, to be the owner of the soil. On the other hand, Hiuen Tsang's evidence is important as showing that, because of the moderation of the State demands, the cultivators practically enjoyed hereditary possession of their holdings. In the second place, it should be observed that Hiuen Tsang declares the burden of forced service in one place to be non-existent, and in another place to be limited. Evidently, it was very mild as compared with the Chinese rule of personal service from twenty to fifty days in the year. The land-grants of this period, it will be seen, are often accompanied with a clause conferring upon

the donee the right to forced labour *(viṣṭi)* as it falls due. In the third place, Hiuen Tsang mentions only the king's grain-share (corresponding to the *bhāgabhogakara* of the contemporary and earlier records), which according to him was fixed at the rate of one-sixth. Evidently, then, the contribution in cash *(hiraṇya)* paid by the cultivators was held by him to be of too exceptional a character to merit separate mention.

In the course of his observations on the revenue conditions of the country, Hiuen Tsang states :[12] "Tradesmen go to and for bartering their merchandise after paying light duties at ferries and barrier-stations." These evidently refer to the *tara-deyas* and *gulma-deyas* of the technical literature. Another source of revenue, although not directly mentioned by Hiuen Tsang, may be inferred from his description of the general condition of the people. He writes:[13] "There are distinctions in the use of their wines and other beverages. The wines from the vine and the sugarcane are the drink of the Kṣatriyas ; the Vaiśyas drink a strong distilled spirit ; the Buddhist monks and the Brahmins drink a syrup of grapes and of sugarcane ; the low mixed castes are without any distinguishing drink." Now Manu[14] mentions three kinds of liquors *(surā)*, *viz.*, those distilled from molasses *(gauḍī)*, from ground rice *(paiṣṭī)* and from the *madhuka* flowers or from grapes or honey *(mādhvī)*. The wine from the sugarcane and the

wine mentioned by Hiuen Tsang evidently correspond to the first and the third classes of Manu's enumeration. The testimony of the Chinese pilgrim about the drinking of these wines by the Kṣatriyas is borne out by the commentators, who understand Manu's text to mean that while all his three kinds of wines were forbidden to the Brāhmaṇas, the Kṣatriya and the Vaiśyas were not excluded from the second and third kinds. Whatever that might be, we may infer from Hiuen Tsang's statement that the sale of liquors furnished a good source of revenue to the Indian States at this period.

We may notice here another extract from Hiuen Tsang's general description of India tending to throw light upon the prevailing system of public expenditure. "Of the royal land," he writes,[15] "there is a fourfold division. One part is for the expenses of government and State worship, one for the endowment of great public servants, one to reward high intellectual eminence, and one for acquiring religious merit by gifts to the various sects."[16] As we have already observed, the characteristic feature of ancient Chinese public economy was the system of public distribution of land. This evidently implied that the whole of the State belonged to the Crown.[17] The term 'royal land' of Hiuen Tsang, therefore, stands for State territory.

Of the four divisions of this territory mentioned by the pilgrim, the first, which was meant to

provide for "the expenses of government and State worship," must have formed by far the most considerable portion, since the land-revenue was then, as always, the mainstay of Indian finance. The second division, which related to the "endowment of great public servants," no doubt corresponded to the grant of land as remuneration for service to the officials, which is mentioned in the *Arthaśāstra* and in Manu.[18] In the same context Hiuen Tsang writes: "The ministers of State and common officials all have their portion of land, and are maintained by the cities assigned to them." The third division of the State territory which was meant "to reward high intellectual eminence" is paralleled by Kauṭilya's mention of the assignment of lands to learned Brāhmaṇas.[19] The technical term for such grants is mentioned in one inscription[20] as *vidyādhana* ('the remuneration for learning'). The evidence of Hiuen Tsang in this respect is curiously corroborated by an indirect reference in I-tsing, his junior contemporary, who visited the seats of Buddhism in Northern India between 673 and 685 A. D. Speaking of the Indian scholars engaged in religious disputations, he observes:[21] "They receive grants of land and are advanced to a high rank." The fourth and last division of land mentioned by Hiuen Tsang may be equated readily with the large majority of ancient Indian inscriptions recording gifts of land to various sects.

In the latter half of the seventh century A. D., one of the leading dynasties in North-Eastern India was that of the Later Guptas of Magadha. To this period belongs a land-grant of Lokanātha, a ruler of East Bengal, who was probably a feudatory of the Later Guptas. It records the donation of a certain piece of land for the purpose of a temple. The area of the land (situated "in the Subbuṅga district in the forest region having no difference between natural and artificial") is specified in terms of the current land-measure (*pāṭakas, droṇas, āḍhakas*), but no reference is made to any standard unit of measurement. This evidently shows that while the waste lands were owned as in the Gupta period by the State, the custom of measuring them according to a fixed standard had been dropped.

Later in date than the grant of Lokanātha is the Deo-Baranārk inscription of Jīvitagupta II of the Later Gupta dynasty,[22] who seems to have flourished in Magadha early in the eighth century A. D. In the concluding portion of this inscription which records a donation of land in favour of a temple of the Sun, there have been preserved three clauses, *viz.*, 'with the *udraṅga*,' 'with the *uparikara*' and 'with the ten offences' as well as part of a fourth, *viz.*, *pañcha...* '*the five*'. Of these the first three terms occur during the present or the preceding period. The last term, we suggest, stands for the *pañchāparādha*

('the five offences') mentioned in a Nepal grant of the same period to which we shall presently refer. On the analogy of the 'ten offences' we take *pañchāparādha* to apply to the right of the donee to the remission of penalties for a conventional list of offences.

A rock inscription[23] belonging to the modern Hazaribagh district of Bihar, which has been assigned on palaeographical grounds to the eighth century A. D., introduces us to three merchants, the eldest of whom was Udayamāna, who on their return journey from Tāmralipti to Ayodhyā stopped at a certain village belonging to the king of Magadha. When the king came to a forest near this village apparently for elephant-hunting, he ordered the inhabitants to furnish him with *avalagaka* (otherwise called *avalagana*). Upon this the villagers approached Udayamāna who supplied the king's requirement at their request. At this the grateful villagers offered to make Udayamāna their chief, and their choice was approved by the king of Magadha. The term *avalagaka* or *avalagana* has been taken by Kielhorn to mean 'presents' or 'supplies'. If this meaning could be accepted, it would constitute a further instance of miscellaneous contributions collected from the villagers of the kind already known in the *Arthaśāstra* and the *Smṛtis*.

In the fifth, sixth and early part of the seventh centuries, the territory of Nepal was ruled by a

Lichchhavi dynasty, after which came the Ṭhākuri dynasty being founded by the famous Aṁśuvarman. The records of these kings throw some valuable light upon the prevailing revenue system. Thus an inscription of King Śivadeva I of the Lichchhavi dynasty[24] mentions among the privileges granted to a certain village that it should be entered only for collection of the three imposts (*trikara*), and not for the grant of written documents for 'the five offences' and so forth. An inscription of the same king[25] requires the residents of a certain village granted to a Śivite ascetic to pay to the donee the customary contributions in kind (*bhāga-bhogakara*) and in cash (*hiraṇya*) as well as all other dues (*pratyāyas*). The branches of revenue specified in these land-grants are of the usual kind consisting mainly of contributions in kind and in cash.[26] Other records of the rulers of Nepal refer to taxes of a more special, if not unique, character. One such inscription[27] records the grant of a privilege to a certain village in the shape of remission of the *Malla* tax (*mallakara*) above the usual rate of four copper *paṇas*. Another inscription[28] mentions the following concessions made by the royal donor to a specified village :

(*a*) Remission of half of the tax that is payable per unit in case of 'combat of cows', *goyuddha* (?),

(*b*) Imposition of eight *paṇas* instead of one *kārṣāpaṇa* (consisting of sixteen *paṇas*)

and of four *paṇas* for eight in respect of the tax called *siṁhakara*,

(*c*) Imposition of four *paṇas* for the *Malla* tax.

In a third inscription[29] recording a royal dedication of a village to a Buddhist establishment the following privileges are granted to the village concerned :

(*a*) Exemption from entrance by irregular or regular troops,

(*b*) Immunity from all compulsory work in the form of manual labour, exemption of the householders from all kinds of forced labour (*viṣṭi*) such as being sent to foreign countries,

(*c*) In cases of murder of pregnant women and of causing abortion, immunity from all other penalties on payment of one-hundred *paṇas* only, and in cases of maltreatment of injured beasts of the bovine species, similar immunity on payment of three *paṇapurāṇas* (a class of coins) only,

(*d*) In case of commission of the five offences such as theft, adultery, murder, complicity and so forth, the liability of the person alone of the actual delinquent to be seized by the king's officers.[30]

Lastly, we may refer to an interesting clause in the inscription of Śivadeva,[31] declaring that the authorities should thenceforth take from the village

concerned only five load-carriers for 'Tibet service' (*bhoṭṭa-viṣṭi*) every year.

The *Malla* impost is found in the records of the Lichchhavi kings during the period when the Mallas disputed with them the possession of the central valley of the kingdom. As Sylvain Lévi has already said,[32] it has its exact counterpart in the *turuṣkadaṇḍa* found in the land-grant of Govinda-chandra, King of Kanauj, in the twelvth century. The *mallakara* appears to be an ambiguous term, as it may refer to a tax imposed either for payment of tribute to the Mallas, or for preparation against their attack being evidently assessed for a lump sum upon the villages. These records further clearly distinguish the different forms of forced labour, one of which (namely, the labour for foreign service), appears to have been exacted at a somewhat reduced rate even from villages granted for pious purposes. As regards 'the five offences', its precise meaning is left uncertain. The records with which we are now concerned not only help to clear up the mystery, but they also tend to show that the ordinary penalty for commission of the offences apparently amounted to confiscation of the property, as well as seizure of the person of the delinquent.

NOTES

[1] *Ep. Ind.*, IV, No. 29 ; VIII, No. 22

[2] *Viṣayāduddhṛtapiṇḍaḥ* in the original.

[3] *Ep. Ind.*, XII, No. 13 ; *ibid*, XIX, No. 19

[4] See below, p. 329.

[5] *Cf.* Kielhorn's *List of Inscriptions of Northern India*, Nos. 395 and 396, (*Ep. Ind.*, V).

[6] *Cf. Ibid*, Nos, 708 and 709.

[7] Watters' tr., *Yuan Chwang*, Vol. I, p. 176. In the original, the last extract is *chü-t'ien-k'ou-fen,* which, according to Watters (*ibid,* p. 177), literally means that every one cultivates his ancestral farm or field.

[8] M. P. Lee, *The Economic History of China* (New York, 1921), p. 34.

[9] For a complete account of the *tsing tien* system, see Chen Huan-Chang, *The Economic Principles of Confucius and his School* (New York, 1911), Vol. II, pp. 497-534 ; also *cf.* M. P. Lee, p. 440).

[10] Chen Huan-Chang, pp. 638-682

[11] For a full history of these taxes, see M. P. Lee, pp. 229-230. *Cf.* Chen Huan-Chang, pp. 519, 650.

[12] Watters, Vol. I, p. 178

[13] *Ibid, loc. cit.* [14] IX. 45

[15] Watters' tr., *Yuan Chawang,* Vol. I, p. 176

[16] I agree with Dr. Prabodh Chandra Bagchi who suggests that a more literal translation of the last extract would be that 'the fourth part is for assigning religious land for gift to the various sects.'

[17] *Cf.* Chen Huan-Chang, p. 469. The term 'king's land' actually occurs in a classical quotation made by this writer *(loc. cit.)* which runs as follows : 'Under the wide heaven all is the king's land.'

[18] Above, pp. 210-11 [19] See above, p. 210

[20] Below, p. 323

[21] Takakusu, *I-tsing's Record of the Buddhist Religion*, p. 178

[22] *GI.* No. 45 [23] *Ep. Ind.*, II, No. 27

[24] Sylvain Lévi, *Le Népal*, Vol. III (Inscriptions), No. IX.

[25] Bhagvanlal Indraji and G. Bühler, *Inscriptions from Nepal, IA.* IX, p. 163 ff, No. 12

[26] An instance of the contribution in kind is furnished by a record of Aṁśuvarman (Lévi, *loc. cit.*, No. XV), resigning the king's claim to twelve pots of oil and four other articles from a certain village. References to the contribution in cash occur, *e. g.* in Lévi, *loc. cit.*, No. XXI, enumerating a long list of taxes in *paṇas* and *paṇapurāṇas* that were assigned by a king in favour of the Buddhist order.

[27] Lévi, *loc. cit.*, No. XI

[28] Lévi, *loc. cit.*, No. XVI. *Goyuddhe gohale gohale yad deyam āsīt tasyārdham pratimuktaṁ siṁ[ha]kare cha yena kārṣāpaṇau deyam tenāṣṭau paṇā deyā yenāṣṭau paṇā deyaṁ tena paṇachatuṣṭayaṁ mallakare cha paṇachatuṣṭayan deyam iti*....The above tr. differs in some respects from that of Professor Lévi.

[29] Lévi, *loc. cit.*, No. XX

[30] With the above *cf.* the five mortal sins (*mahāpātakas*) mentioned in the *Smṛtis.*

[31] Bhagvanlal Indraji and Bühler, *loc. cit.*, No. 9

[32] See Lévi, *Le Népal*, Vol. II, p. 212, and *n* ; Vol. III, p. 68.

CHAPTER V

THE EARLY MEDIAEVAL ("RĀJPUT") PERIOD

The paramount dynasty in Northern India during the latter half of the ninth and the early part of the tenth centuries was that of the Gurjara-Pratihāras of Kanauj. King Bhoja (*c.* 840-890 A. D.) of this dynasty, who transferred his capital to the imperial city from his earlier seat in South Rajputana, annexed a considerable portion of Northern India to his dominions. In the reign of his son and successor Mahendrapāla (*c.* 890-908 A. D.), the empire reached the height of its greatness, extending from North Bengal to the peninsula of Kathiawar and from the Himalayas to the Narmadā.

Among the land-grants belonging to the home provinces of the Gurjara-Pratihāra empire, there are some[1] which merely specify that the land is granted 'with all revenues' (*āyas*), and 'to last as long as the sun and the moon *etc.* shall endure,' while they require the residents of the villages concerned to pay all revenues to the donee. A land-grant of the same dynasty dated 893 V. S. (836 A. D.)[2] records how a feudatory of King Nāgabhaṭa granted an *agrahāra* with his

suzerain's approval, and how subsequently the grant was restricted by the legal officers, so that King Bhoja had to revalidate the grant with the cessation of all revenues, but to the exclusion of lands already given to the temples and the Brāhmaṇas. Of a more special kind is the inscription of King Mahīpāla,[3] dated 974 V. S. (918 A. D.), ordering that whenever the occasion should arise, five hundred *drammas*[4] out of the ancient royal taxes (*maulakarā rājakulasya*) were to be assigned for the benefit of a certain Śivite temple. This points to a class of anciently established royal revenues paid in cash, whose precise nature is, however, obscure.

Another important land-grant belonging to the home provinces of the Gurjara-Pratihāra emperors is that of a feudatory chief of the same lineage called Mathanadeva,[5] bearing the date 1016 V. S. (960 A. D.). In it the donor grants a village[6] obtained by him as his own share (*svabhogāvāptaḥ*) in favour of a Śivite temple. The revenues assigned in favour of the temple consist specifically of the following items :

(1) the *udraṅga*, the income from *bhoga* and *mayūṭa*,

(2) the *bhāga*, the *khalabhikṣā*, the *prasthaka*, the *skandhaka* from all crops,

(3) the *mārgaṇaka*, the fines (*daṇḍa*) for the ten offences, the 'voluntary' gifts (*dāna*),

(4) the treasures and deposits, the *aputrikā-dhana* and the *naṣṭibharaṭa*.

The Mathanadeva inscription also mentions the following list of tolls and taxes assigned by the donor in favour of the temple of Śiva along with one of Gaṇeśa :

(1) Three *viṁśopakās* (*i. e.*, twentieth part of a particular coin) on every sack of agricultural produce brought for sale to the market-place or the custom-house,

(2) Two *pallikās* from every *ghaṭaka-kūpaka* (evidently a measure of capacity) of clarified butter and oil,

(3) Two *viṁśopakās* per mensem on every shop,

(4) Fifty leaves from every *chollikā* (evidently a load-measure) brought from outside the town.[7]

Mathanadeva's inscription is important to us in a variety of ways. From the fact that the village assigned by the donor is declared by him to have been obtained as his own share and that he belonged to the same family as the paramount sovereign, it may be surmised that we have here a concrete instance of the type of monarchies organised on clan lines, afterwards so widely prevalent in Rajputana. In this type of clan-monarchies, as they have been labelled in order to distinguish them from the type of single ruler-

ships prevalent elsewhere, the central or at any rate the best part of the kingdom is appropriated by the king, while the outlying portions are assigned to the lesser chiefs of the clan. The characteristic feature of this system is that the king levies the land-revenue entirely from his own demesne, while the chiefs only contribute aids in times of war and fees on succession.[8]

Of the sources of revenue mentioned in the Mathanadeva inscription, some are undoubtedly known from earlier times, but others occur for the first time. The *udraṅga,* as well as the fines for the ten offences are, of course, familiar heads of revenue. The 'share' (*bhāga*) of all crops apparently stands for the usual grain-share of the king. The *bhoga,* which occurs in other inscriptions as well, has been explained to mean the periodical supplies of fruits, firewood, flowers and the like, which the villagers had to furnish to the king,[9] and the *mayūṭa* is probably a contribution of the same kind. The term *khalabhikṣā* ('beggings from the threshing floor',) probably stands for the levy of a portion of the crop, over and above the usual grain-share, that was collected from the grain heaped upon the threshing floor.[10] The *mārgaṇaka,* which may be connected with the expression *mārgaṇa* or a beggar, is apparently a benevolence of a more general character levied upon the villages. The *prasthaka* and the *skandhaka* apparently refer to the contributions at specific

rates for every *prastha* measure of liquids, and for every shoulder-load of articles. The *aputrikā-dhana* literally means the property of one who has no appointed daughter, that is, 'one who in the absence of sons has not appointed his daughter to raise a male issue for himself.' Probably, it refers to the king's right to confiscate the property of all persons who died sonless, parallels to which may be found in the subsequent history of Gujarat.

Another record that should be mentioned in the present connection is the famous Siyadoni inscription belonging to the region of the old State of Gwalior.[11] This inscription records the donations of a large number of individuals at various dates ranging from 963 V. S. (904 A. D.) to 1025 V. S. (968-969 A. D.). During this time the town of Siyadoni was held by princes or nobles bearing the title of *Mahārājādhirāja* under the suzerainty of the paramount Emperors Bhoja, Mahendrapāla, Mahīpāla and Devapāla, while the custom-house (*maṇḍapikā*) was administered under their direction by a board of five (*pañchakula*).

Turning to the outlying provinces of the Gurjara-Pratihāra empire, we may first notice a grant of Mahendrapāla II, dated 1003 V. S. (946 A. D.) belonging to the region of Malwa.[12] Here a village is granted by the donor with all revenues derived from it, but excluding the *brahmadeya* lands formerly donated, while the residents of the village are

required to pay the customary contributions in kind (*bhāgabhogakara*) and in cash (*hiraṇya*) and so forth. Another inscription[13] records the donation of a village by the provincial governor of Ujjayinī under the same king. In this the village is assigned with all royal dues such as the contributions in kind and in cash together with the tax per shoulder-load (*skandhaka*), the receipts by begging (*mārgaṇaka*), *etc.*

Two land-grants made by feudatories of Mahendrapāla in the region of Kathiawar bearing the dates 574 G. E. (898 A. D.) and 956 V. S. (899 A. D.)[14] specify the following privileges assigned in favour of the donee :—

'the contribution in kind' (*bhāgabhoga*),
'the income from the tax in cash' (*hiraṇyadāna*),
'the (immunity from) fines for the ten offences' (*daṇḍadaśāparādha*),
'the *udraṅga*, the *uparikara*, the *chollaka* and some other taxes,
'the immunity from entrances by irregular and regular troops' and 'the forced labour as it falls due.'[15]

Of the parts of Northern India not comprised within the limits of the Gurjara-Pratihāra empire, we may first mention two records dated 776 Śaka (804 A. D.)[16] belonging to the Kangra district of Punjab. There we are told that the local chieftain granted two *drammas* per day out of the income of the custom-house (*maṇḍapikā*), while

his mother granted one plough of land. This shows that the customs duties were collected in cash in the particular region mentioned, while the primitive method of land-measure by means of ploughs was used in Government transactions.

In a land-grant of Lalitāsuradeva[17] belonging to the region of Kumayun and dated on palaeographical grounds about the middle or second half of the ninth century, the donated villages are assigned in favour of a temple and the conditions of the grant are as under :

> 'it is to be exempted from (the molestation of) officials,'
>
> 'it is not to be entered by irregular or regular troops,'
>
> 'it is not in any manner to be seized,'
>
> 'it is not to be resumed,'
>
> 'it is to last as long as the sun and the moon *etc.*, shall endure,'
>
> 'with the piece taken out from the district', and
>
> 'no one is to obstruct the donee in its peaceful enjoyment in the line of his descendants.'

It will be observed that the conditions of the grant are of the usual kind coming down from earlier times. Two specific heads of revenue also known to the earlier inscriptions may be inferred from the titles of officers called the *śaulkika* ('toll-collectors') and the *daśāparādhika* ('the officers entrusted with jurisdiction over the ten offences').

In Gujarat throughout the major part of the ninth century the great Rāṣṭrakūṭa dynasty of the Deccan or its feudatories held sway. In the third quarter of the following century it was held by the Paramāras,[18] but afterwards it passed into the hands of the Chālukya dynasty of Anhilwara. A land-grant of a feudatory of the Rāṣṭrakūṭa king Govinda III, dated 735 Śaka (812 A. D.)[19] records the gift of one village out of a group of twelve, and the grant is made 'with the income from the tax in cash', 'with the (immunity from) penalties for the ten offences' *(daṇḍadaśāparādha)*, 'according to the maxim of the uncultivated land.' Another grant made by a king of the Gujarat branch of the Rāṣṭrakūṭas, dated 789 Śaka (867 A. D.),[20] mentions that the land is given 'together with unpaid labour as it falls due,' 'with the income from grain and from the tax in cash' 'with immunity from entrance by irregular and regular troops,' 'to last as long as the sun and the moon, *etc.*, shall endure.'

Some further grants of the kings of the same dynasty bearing the dates 738 Śaka (816 A. D.) and 757 Śaka (835-836 A. D.),[21] go into fuller details. In them the revenues assigned to the donee comprise the following items :—

'the *udraṅga* and the *uparikara*,'

'the (immunity from) penalties for the ten offences,'

'the income from the elements, *etc.*' (*bhūtavāta-pratyāya*),[22]

'the contributions in kind and in cash,'

while other clauses of the grant are of the kind already mentioned in the earlier Gujarat grants. Coming to the main branch of the Rāṣṭrakūṭas, an inscription of Kṛṣṇa II, dated 832 Śaka (910-911 A. D.),[23] records the grant of a village included in a group of ten villages, which is itself comprised in a group of 84 villages included again within a wider group of 750 villages. The revenues specifically assigned in this inscription and another inscription of Govinda IV, dated 852 Śaka (930 A. D.),[24] consist of the following :—

'the (immunity from) penalties for the ten offences,'

the *udraṅga*, the contribution in kind' (*bhoga-bhāga* or *dhānyāya*) and the contribution in cash.

It will be noticed that the clauses of the grant together with the heads of revenue mentioned are precisely of the same nature as those of other records of this period in Northern India. Regarding the territorial divisions occurring in the inscription of Kṛṣṇa II the units of 10 and 750 villages may be properly matched with the nearly identical divisions contemplated in the *Arthaśāstra* and in Manu.[25] On the other hand, the intermediate group of 84 villages is absolutely unknown to the literature of law and polity, but it has its exact counterpart in the Rajput type of clan-monarchies in which the

normal size of a chief territory amounted to this area of land.

The last inscription from the region of Gujarat which we may mention is that of a Surāṣṭra chief of Chāpa lineage (closely allied to that of the Gurjaras), which bears the date 839 Śaka (917-918 A. D.).[26] It records the gift of a village as a fee of learning *(vidyādhana)* to a spiritual preceptor *(āchārya)*, and the privileges assigned to the donee include the following items :

the *dāṇī*, 'the contribution in kind' *(bhogabhāga)*,
'the (immunity from) penalties for the ten offences.'

Among officers mentioned in this grant is included the *pañchakulika*, or the officer in charge of the *pañchakula*. This last term which we have already met with in the Siyadoni inscription refers, as we have seen, to officers in charge of the custom-house.

We should consider here two records[27] of King Tīvaradeva of the non-Aryan Śavara stock belonging to the region of the former Central Provinces (now Madhya Pradesh), who flourished about the middle of the eighth century. Both of them mention the grant of lands by the king for pious purposes. In the fuller example[28] the land is granted for enjoyment as long as the sun, *etc.*, shall endure, 'with immunity from entrance by irregular and regular troops,' 'with treasures and deposits,' 'with the right of receiving the *dāra-*

dranaka and all taxes (*karas*),' while the residents are required to pay to the donee the customary grain-share. Evidently the grant is made on the usual conditions of perpetuity and assignment of all the royal revenues. A new item of revenue is, however, introduced by the term *dāradranaka,* which, according to Fleet,[29] means either an agricultural cess or a marriage-tax.

The principal dynasties that ruled in Bengal and the adjoining regions during the present period were the following :—

I. The Pāla dynasty, 8th-12th centuries A. D.

II. The Khaḍga dynasty of Eastern Bengal (Samataṭa). It flourished according to one view in the latter half of the seventh century, and according to another, in the ninth century A. D.

III. The Chandra dynasty of Eastern and Southern Bengal (Harikela and Chandradvīpa), 10th-11th centuries A. D.

IV. The Varman dynasty of the family of Vajravarman, 11th-12th centuries A. D. ; the Varman dynasty of the family of Jyotivarman (11th century).

To this list may be added the *Mahāmāṇḍalika* Īśvaraghoṣa, evidently a feudatory of one of the later Pāla kings, whose record has been assigned on palaeographical grounds to the first half of the tenth or second half of the eleventh century, and

who apparently belonged to the region of Goalpara and Kāmarūpa in Assam.[30]

The known grants of the Pāla kings, which are made with regard to whole villages and in favour of Brāhmaṇas or religious foundations, usually mention that the land is granted

'with the rent of temporary tenants' (*uparikara*),
'with the (immunity from) penalties for ten offences',
'*daśāparādha* or *daśāpachāra*),' with the police tax,'[31]
'with immunity from all burdens,' 'with the prohibition of entrance by irregular and regular troops,'
'with exemption from all taxes,' 'with all revenue due to the king,' 'according to the maxim of the uncultivable land,' 'to last as long as the sun and the moon shall endure.'

In addition, the resident cultivators are ordered to pay to the donee the following specific taxes besides others not mentioned: *kara* and *piṇḍaka*,[32] *bhāgabhogakara* and *hiraṇya*,[33] and *kara* and *hiraṇya*.[34] In some of the above grants[35] the *bhāgabhogakara* and *hiraṇya* are mentioned in the list of revenues assigned in general terms to the donee. A further item, 'with exemption from the king's enjoyment of the three jewels' (*ratnatrayarājasambhogavarjita*), is supplied by one of these grants.[36] The term has not yet been properly explained, but it may refer to some

kind of royal contribution from the villages in support of the Buddhist faith which, as is well known, was professed by the Pāla kings. *Kara* is apparently an abbreviation of the more usual *bhāgabhogakara,* which we have taken elsewhere to mean the king's grain-share, or the contribution in kind paid by the villagers. The term *piṇḍaka* is identified by Kielhorn[37] with *bhāgabhogakara,* but more probably it stands for the *hiraṇya* (or the contribution in cash) of other inscriptions. The *kara* and the *hiraṇya* are evidently singled out because they were the two most important taxes on the villages.

In Īśvaraghoṣa's grant the clauses include the items that the land 'is to be exempted from all burdens,' that it 'is not to be entered by the irregular and regular troops,' that it is 'to be exempted from all taxes,' and that it is 'to last as long as the sun and the moon, *etc.*, shall endure'. The resident cultivators on their part are ordered to pay to the donee the customary *kara* tax and all other revenues (*pratyāya*).

The Rampal grant of Śrīchandra[38] made in favour of a Brāhmaṇa contains the clause that the land is granted along

'with mango and jackfruit trees, with betelnut and coconut trees,'

'with remission of penalties for the ten offences,'[39]

'with the police-tax (*chauroddharaṇa*)',

'with the immunity from all burdens,'[40]

'with the exemption from entrance by irregular and regular troops,'

'with the immunity from all taxes,'

'with all revenues consisting of the king's grain-share and the taxes in cash,'[41]

'to last as long as the sun and the moon shall endure,'

'according to the maxim of the uncultivated land.'

The religious grants of the Pālas and their contemporaries continued to be made on the same conditions as before. They were perpetual and hereditary, and were not only revenue-free, but also carried with them the assignment of the royal revenue from the villages. Again, the heads of revenue and the other charges imposed upon the villages would seem to have been the same as in earlier times. They comprise not only the older grain-share (*bhāgabhogakara*), the tax in cash (*hiraṇya*) and the police-tax, but also the more recent 'remission of penalties for the ten offences,' which, as we have seen, can be traced back in Gujarat to the seventh century. To judge from the title of one of the officers mentioned in the grant of Dharmapāla, *viz.*, 'the officer in charge of the sixth' (*ṣaṣṭhādhikṛta*), the grain-share used to be levied at the old traditional rate. The mention of two other officers called *śaulkika* and *gaulmika* in most of the Pāla grants points to two well-known sources of

revenue which are traceable from earlier times, *viz.*, the tolls and customs duties.

Although the grants of the Pālas and their contemporary dynasties in Bengal specify the areas of the lands granted in terms of the current land-measure, no mention is made of a fixed standard of measurement of the kind prevailing in the Gupta period. On the other hand, the grant of Dharmapāla proves the survival of the official procedure of the Gupta revenue administration, mentioning how an application (*vijñapti*) was made to the king for grant of the village concerned, and how the king thereupon made the donation.[42]

We may consider in this connection the records of King Kulastambha,[43] belonging to the region of Orissa, whose date is generally assigned to the ninth century. One of these records the gift of a village yielding forty-two silver coins (*rūpya*). We have here an interesting testimony to the prevalence of cash payments of land-revenues in Orissa at this early period.[44]

A study of the records of the dynasties of Assam dating from the ninth to the twelvth centuries may be relevant here. The Tezpur rock inscription of Harjaravarmadeva,[45] which has been assigned to the year 510 of the Gupta era, corresponding to 829-830 A. D., is in a hopelessly corrupt state of preservation, but it seems to refer to a legal dispute involving a toll-collector. From

this we learn at any rate about the prevalence of the usual system of tolls in Assam at such an early period.

We may next mention a copper-plate grant of King Balavarman of the same dynasty along with two grants of Ratnapāla and one of Indrapāla,[46] both of whom apparently belonged to a different dynasty. These have been approximately assigned to the years corresponding to 990, 1010-1050 and 1060 A. D. respectively. The first grant, after specifying the boundaries of the land and the measures of rice it produced, has the usual clause that the land is not to be entered by a number of 'oppressors,' comprising, among others, the queen, the royal princes, the royal favourites, the eunuchs, the persons in charge of corraling of elephants and mooring of boats, the officers tracking thieves as well as those charged with the *uparikara* tax and with the *utkheṭana* impost. The other three grants declare that the land is exempted from all 'oppressions,' such as those arising on account of the fastening of elephants and the mooring of boats, the tracking of thieves (*chauro-ddharaṇa*), the arrest of criminals, the *uparikara* tax, the *utkheṭana* impost for various occasions and the grazing of elephants, horses and other animals.

It will be noticed, in the first place, that the revenue of the land mentioned in these inscriptions is estimated in measures of the rice produced. This evidently points to the general practice of payment

of the land-revenue in kind. Secondly, the inscriptions furnish a full list of the burdens devolving ordinarily upon agricultural lands, from which pious donations were exempted. Such burdens were concerned not only with the visits of members of the royal family and various royal officers, but also with the grazing of animals, the binding of elephants and the mooring of boats, all apparently belonging to the State service. The two grants of Ratnapāla would seem to convey the idea that the king derived a considerable amount of revenue from copper mines. It therefore stands to reason that the income from mines also formed a branch of the royal revenues in Assam at this time.

The last grant to be mentioned in this connection is that of Vaidyadeva, belonging to the district (*maṇḍala*) of Kāmarūpa in the division (*bhukti*) of Prāgjyotiṣa, which may be assigned to the middle of the twelvth century.[47] It contains the clause that the two villages which are granted to a Brāhmaṇa are

> 'not to be entered by irregular and regular troops,' 'to be held according to the maxim of the uncultivated land,'
>
> 'to be exempted from all revenues,' 'to be accompanied with all revenues,' 'to be immune from taxes (*kara*) and their appurtenances (*upaskara*),' and 'to be enjoyed as long as the sun and the moon shall endure.'

The conditions of the grant as well as the heads of revenue are of the usual kind.

The Himalayan State of Kashmir, unlike all other Hindu States of ancient times, possesses a connected history of its own going back to legendary antiquity. It is possible to piece together a few fragments of the revenue history of this ancient kingdom from the well-known chronicle of Kalhaṇa.

If Kalhaṇa is to be believed, there existed already before the reign of Jalauka, the reputed son and successor of Aśoka, a group of seven officials (*prakṛtis*), of whom two, *viz.*, the superintendent in charge of the king's revenue (*dhanādhyakṣa*) and the superintendent in charge of the treasury (*koṣādhyakṣa*), were clearly concerned with revenue administration. King Jalauka, according to the chronicler, created eighteen offices (*karmasthāna*) in accordance with the traditional usage.[48] The next important development of the methods and principles of revenue administration is attributed by Kalhaṇa to Lalitāditya Jayāpīḍa (*c.* 724-760), one of the greatest kings of ancient Kashmir. He is credited[49] with the establishment of five new offices, of which one, *viz.*, the royal storehouse (*mahābhāṇḍāgāra*) was evidently concerned with the collection of the revenue.

To the same king Kalhaṇa[50] attributes a famous political testament designed by him specially for the administration of his own kingdom. One of

the clauses of this memorable document was that there should not be left with the villagers more food-supply than what was required for one year's consumption, and more oxen than what were required for the tillage of the fields. This extraordinary piece of statecraft is sought to be justified by the plea that if the villagers were to have more wealth, they would turn within a single year into cruel *ḍāmaras* ('feudal chiefs') capable of setting at nought the king's command. This evidently represents, what indeed is apparent from the reference to the *ḍāmaras*, not a genuine historical document, but the personal opinion of the chronicler derived from his painful experience of feudal anarchy and disorder in later times.[51]

Probably the first authentic fact in the revenue history of Kashmir is the reference to a series of financial exactions perpetrated by the tyrant Śaṅkaravarman (883-902) who is credited by Kalhaṇa[52] with the establishment of two revenue offices, *viz*., the office charged with the share of the lord of the market (*aṭṭapatibhāga*) and the office concerned with domestic affairs (*gṛhakṛtya*). The first was evidently concerned with the collection of the royal market-dues, which, as we have seen, can be traced back to the *Arthaśāstra*. The other was placed in charge of a treasurer and five secretaries, both called by their Persian titles.[53] Of the same tyrant we are told that he not only appropriated the proceeds of sales of incense and

so forth, but also plundered straightaway sixty-four temples under pretence of exercising supervision, and that he resumed the villages belonging to the temples after paying compensatory allowances (*pratikara*) to their possessors. Above all, Śaṅkaravarman introduced for the first time the hated system of compulsory carriage of loads (*rūḍhabhārodiḥ*), which Kalhaṇa aptly calls the harbinger of misery to the villagers. An interesting side-light is thrown upon the methods of its exaction by the statement[54] that the tyrant fined the villagers failing to carry the loads for one year the value of the load calculated according to the highest price obtaining in the region concerned, and that he fined in the same way all villagers without any fault of their own.[55]

The next innovation in the sphere of financial administration belongs to the regency of Queen Diddā (950-1003). During her time a low-born upstart holding the office of the head of the treasury (*gañjādhikārin*) created a new revenue office for imposition of some new imposts.[56] The next important landmark in the revenue history of Kashmir is associated with the reign of Harṣa (1089-1101), whom Kalhaṇa aptly calls the Turkish king. To this tyrant is attributed[57] not only the spoliation of treasures of all temples, but also the wholesale defilement and confiscation of the divine images. To him is also attributed[58] the creation of a variety of imposts

that were charged upon the unfortunate householders. The tyrant is said[59] to have created a special prefect for the purpose of overthrowing divine images and another for robbing the properties of the temples and of the villagers, besides others that can not be mentioned.

The records of later times, while not specifying any new experiment in financial exactions, serve to illustrate the prevailing forms and methods of revenue collection. Of similar nature is the reference[60] to a fictitious account prepared by a fraudulent merchant who wishes to appropriate to himself a large sum deposited with him by another man. The merchant's statement itemises, among other things, payment of a certain sum on account of ferry charges to the depositor. In a parallel instance during the reign of Jayasiṁha (1128-1149), an unruly chief, after imprisoning the king's officers, collected the customs duties at the military station (*draṅga*), and caused his own name to be stamped in red lead on the merchandise, as if he were the king.[61] This not only proves the use of military stations as custom-houses at this time, but also points to a specific method of securing payment of tolls by merchants. The last practice may be compared with the method of fixing the official seal (*mudrā*) upon imported merchandise mentioned in the *Arthaśāstra*.[62]

One of the earliest dynasties to break away

from the yoke of the Gurjara-Pratihāras was that of the Chandellas of Jejākabhukti (modern Bundelkhand) who asserted their independence in the middle of the tenth century. The Chandellas ruled with great splendour till their defeat at the hands of the Turkish chieftain Qutb-ud-din Ībak in 1203.

It is interesting to note that one of the Chandella land-grants, bearing the date 1261 V. S. (1205-06 A. D.), describes itself as a *mṛtyuka-vṛtti, i. e.* a posthumous gift. Granted for the maintenance of a person whose father had been killed in battle with the Muhammadan Turks, this curious record evidently introduces us to a novel kind of land-alienation in the form of army pensions paid to the heirs of persons killed in action.

The actual clauses of the Chandella land-grants are of the usual kind, but a few points are noteworthy. In a few cases the land is granted together with the assignment of revenues, which in the completer specimens[64] are said to consist of the contribution in kind (*bhāgabhogakara*), the contribution in cash (*hiraṇya*) and the receipts from fines (*daṇḍādāya*). In another case[65] where only a certain area of land determined by the primitive method of seed-capacity is given away, the grant is made along with immunity from the contributions in kind, in cattle and in cash, as well as from unnamed taxes (*kara*) and tolls (*śulka*). To this is added a

clause that the king, the royal servants, the foresters, the irregular troops and the like should renounce their respective dues, and that the donee is not to be obstructed with regard to the gift, mortgage or sale of the land.

The above shows that the pious grants of the Chandellas were in some cases revenue-free, and in other cases accompanied with assignment of the royal revenues. Moreover, they were held in full ownership by the donees. Further, there was a continuation of the familiar heads of revenue from lands and from tolls. The mention of the tax upon cattle is a concrete illustration of an impost well-known to the technical literature. Finally, the specification of the immunities of the grant illustrates the dues which the ordinary revenue-paying lands had to contribute in favour of various classes of persons including not only the State officers and the irregular State troops, but also the wild foresters.

Another power that rose into importance after the Gurjara-Pratihāra empire was the Haihaya or the Kalachuri dynasty of Chedi (modern Madhya Pradesh). The Haihayas threw off the yoke of the Gurjara-Pratihāras after the middle of the tenth century. They attained considerable importance under two ambitious kings called Gāṅgeyadeva and his son Karṇadeva in the eleventh century, but towards its close they practically disappeared from history. Of the land-grants of

the Kalachuris, the completer specimens[66] contain the clause that the land is granted 'with the mango and *madhuka* trees and the salt mines,' and 'to last as long as the sun and the moon shall endure,' while the residents of the assigned villages are required to pay to the donee all the royal dues consisting of the contribution in kind, the contribution in cash, the income from taxes in the shape of receipts from fines (*daṇḍādāyakarotpatti*). A few examples[67] refer to the grant of a royal due of unknown meaning called *ardhapuruṣārika*. The land-grants of the feudatories of the Chedi and Chandella kings[68] usually contain the clause that the land is granted

> 'with the mango and *madhuka* trees and with mines,'
> 'with treasures and deposits,'
> 'with taxes (*kara*).'

To this is added, in one or two examples, the clause 'with the produce of the sky (*ākāśotpatti*) and with *kalyāṇadhana*.' The curious term 'produce of the sky', encountered for the first time, may probably be identified with the *bhūta-vāta* of the older inscriptions. A further revenue term, not properly explained, is *kalyāṇadhana*.[69]

Another dynasty that rose to power after the downfall of the Gurjara-Pratihāras was that of the Chālukyas of Gujarat with Anhilwara as their capital. Founded by Mūlarāja in the latter part of the tenth century A. D., the dynasty rose to

eminence in later times, and continued to exist till the middle of the thirteenth century. The records of the Chālukyas, consisting of inscriptions as well as literary works, throw valuable light upon the branches of royal revenue and the methods of revenue administration in vogue at this period. One of the inscriptions[70] mentions that a charter for land-grant was written while a certain functionary held charge of the record department and with the assent of the *pañchakula.* This evidently shows that the officials called by the name of *pañchakula* were concerned with the administration of lands alienated by the State and with the transfer of property that lapsed to the king for want of heirs into the royal treasury.

Another Chālukya inscription dated 1232 V. S. (1175 A. D.)[71] records the gift of a village included in a specified group of 42 villages, and mentions that the land is granted with the new *mārgaṇaka* and all other dues, while it requires the resident villagers to pay to the donee the contributions in kind and in cash (*bhāgabhogakara* and *hiraṇya*) and so forth, as they fall due. In another grant,[72] a village is given with the contribution in kind and in cash, with (immunity from) penalties for 'the ten offences,' 'with the new *nidhānas*' and so forth, while the resident villagers are required to pay the proper *dānībhāga* and other dues to the donees. The new *nidhānas* probably stand for some taxes imposed for the first time at the

time of the grant. The term *dānībhāga,* which evidently corresponds to the *dāṇībhogabhāga* of a Surāṣṭra land-grant dated 839 Śaka (917-918 A. D.) probably refers to the periodical supplies of fruits, firewood and the like by the villagers. The *mārgaṇaka,* as we have seen,[73] occurs in a land-grant of the time of the Gurjara-Pratihāra Emperor Mahendrapāla II, and apparently means a benevolence of a general character levied upon the villages. The expression 'new *mārgaṇaka*' of the Chālukya grant would seem to indicate that the original imposition of this kind had become permanent, and that an additional levy was made at this time.

A land-grant of the time of the Chālukya Bhīmadeva II[74] mentions the gift by an individual of one silver coin (*rūpaka*) every day into the custom-house of the *talapada* land for the purposes of a temple. The clue to the interpretation of the last term is perhaps to be found in the vernacular expression *talpat* used in Gujarat in later times to denote lands fully assessed for revenue, as distinguished from estates which were held on condition of service or for a reduced lump assessment.[75] It would, therefore, appear that already at this early period the two classes of lands were distinguished in Gujarat to such an extent that a separate office was created for the fully assessed lands.

A few literary references enable us to discover some further heads of revenue in vogue in Gujarat

at least during a part of this period. One of the most famous events in the history of the Chālukyas of Gujarat was the conversion of King Kumārapāla (1143-73 A. D.) to Jainism by the celebrated Jaina theologian Hemachandra. One consequence of this conversion, which is attested by a mass of contemporary as well as subsequent evidence, was the king's prohibition of the earlier practice of confiscating the property of persons dying without male heirs.[76] This practice, evidently, was an extension of the milder rule of the *Smṛtis* permitting the lapse of property to the Crown in the event of failure of all heirs. An interesting side-light is thrown upon the method of transferring the property of the deceased persons into the king's treasury by a reference in the *Moha-parājaya,*[77] the nearly contemporary drama composed by the poet Yaśaḥpāla. Here we are told that when a subject died sonless, his friends could not enter his house, and even his body could not be removed till his whole property was transferred to the king's treasury. For this last purpose the king used to appoint a *pañchakula* (a class of officials already mentioned) in whose presence all the possessions of the deceased were brought to light.

Another source of revenue of the Chālukya kings is hinted at likewise in the *Moha-parājaya,*[78] where we are told that Kumārapāla abolished gambling and drinking (here personified as the

dramatis personae of the play), notwithstanding the fact that they brought great wealth into the royal treasury. The prohibition of gambling by the king is also supported by the contemporary *Kumārapāla-pratibodha.*[79] An earlier king called Bhuvanapāla is attested by well-established tradition[80] to have abolished the tax on Jaina pilgrims, while a less authentic tradition[81] credits Jayasiṁha Siddharāja, the immediate predecessor of Kumārapāla, with the expulsion of seven great evils including the compulsory contribution called *daṇḍ.*

Some further light is thrown upon the methods of the Chālukya revenue administration and territorial divisions by the authorities above mentioned. Thus in one inscription[12] recording a series of pious constructions by a Śivite ascetic, a whole *pañchakula* is mentioned, as performing the work of the record and other departments. As in the Siyadoni inscription only one member of the *pañchakula* is mentioned in these records by name. From this it follows that we have here to deal with a class of officials charged with functions relating to land-revenue. The reference in the *Mohaparājaya* shows that the *pañchakula* was further charged with the task of appropriating into the royal treasury the property of sonless persons at their death.[83]

One of the Chālukya inscriptions, which is dated 1232 V. S. (1175 A. D.),[84] mentions the assigned village to have been included in a specified

group of 42 villages, which is itself comprised in a large territorial division called *pathaka.* The analogy of later times justifies us in holding that the unit of 84 villages and its subdivisions, such as we find here, are probably survivals of the chiefs' allotments in a system of clan-monarchies. We have thus in the present case an additional instance of the type of monarchical organisation so widely prevalent in Rajputana in later times.

We will now notice the records of a much less important dynasty that arose on the ruins of the Gurjara-Pratihāra empire, *viz.*, the Kachchha-paghātas of Gwalior. The record of Vikramasiṁha of this dynasty, dated 1145 V. S. (1088 A. D.),[85] mentions a certain town as belonging to the king, and its principal object seems to be the assignment in favour of a Jaina temple of a number of gifts including one *viṁśopaka* (*i. e.*, the twentieth part of a coin) on each cow in a specified village. The former statement evidently points to the type of proprietory villages, of which we have found earlier examples in the Siyadoni inscription. The latter recalls the list of market-dues mentioned in the land-grant of Mathanadeva already discussed.[86]

We shall now turn to the illustrious house of the Paramāras of Malwa, which is associated with so many famous names in the history of Sanskrit literature. Founded early in the ninth century, it rapidly rose into importance and flourished till about the middle of the eleventh century. The

records of the Paramāras, on the whole, point to the same methods of territorial division and forms of revenue as those prevailing in the neighbouring States at the time. Thus an inscription of Vākpatirāja, dated 1036 V. S. (980 A. D.),[87] records the king's grant of a village belonging to the group of 12, while another inscription of 1112 V. S. (1055-56 A. D.)[88] mentions the grant of a village comprised in a group of 42 villages, which is itself included in a district (*maṇḍala*). In these units of 84 villages and their sub-divisions, as we have repeatedly observed, may be detected the survivals of allotments assigned to the chiefs in the Rajput system of clan-monarchies.[89] It is also possible to regard the entire unit of 84 villages as the forerunner of the *parganā* division of later times.

The inscription of Vākpatirāja states that the assigned village is held by a certain *mahāsādhanika* (evidently a State official) and that the king granted it at the request of his wife. This is probably an instance of a village held as remuneration for service by a State official, and not one held by an individual chief on the condition of rendering general obedience to the king. The Paramāra grants usually contain the clause that the land is granted with the tax in cash and in kind, with the *uparikara* and with all the royal dues (*ādāya*), and that it is to last as long as the sun and the moon, *etc.*, shall endure, while the resident cultivators are required to pay to the donee the

bhāgabhogakara, hiraṇya and so forth or else *kara, hiraṇya, bhāgabhoga, etc.* In the list of privileges assigned to the donee one inscription has *upaskara* in place of the usual *uparikara,* while another adds the item *kalyāṇadhana,*[90] of obscure meaning.

It will be noticed that nearly all the conditions of grants and heads of revenue mentioned above are well known from earlier times. A special interest, however, attaches to a record of another branch of the Paramāras ruling in the region of Mount Abu. An inscription of King Somasiṁhadeva of this dynasty, dated 1287 V. S. (1230 A. D.),[91] mentions that the king remitted the tax upon the Brāhmaṇas. This remarkable record conclusively proves that, notwithstanding the most solemn injunctions of the law-books to the contrary, the Brāhmaṇas had been made liable to taxation in the region of Rajputana before this time.

We shall now consider the records of the Gāhaḍavāla dynasty which succeeded the Gurjara-Pratihāras on the throne of Kanauj about 1090 A. D. and ruled for nearly a century, but were afterwards swept away by the arms of Islam. The land-grants of these kings, which have fortunately been preserved in large numbers, point to some remarkable developments of the traditional revenue system. These grants usually contain the clause that the land is granted 'with the mango and *madhuka* trees,' 'with the metal and salt mines,' 'with the (immunity from) penalties for the ten

offences.' Moreover, the residents are required to pay to the donees sundry taxes comprising, according to the most frequent enumeration,[92] three items, *viz.*, *bhāgabhogakara*, *pravaṇikara*, and *turuṣkadaṇḍa*. Other taxes mentioned more rarely in the same connection are *kumāragadiāṇaka*,[93] *kūṭaka*,[94] *hiraṇya*,[95] *gokara*, *jalakara*, *lavaṇakara*, *parṇakara*,[96] *yamalikāmbali*,[97] *viṣayādāna*,[98] *daśabaṁdhaviśatiaṭhūprastha*, *akṣapaṭalaprastha*, *pratīhāraprastha*,[99] *dā*-(or *di-*)*gapasadīdīrghagovicha*,[100] and *valadī*.[101]

A comparison of the above with the land-grants of contemporary and earlier dynasties shows that while a few of the older heads of revenue may be traced in the present list, most are altogether new. Among the familiar items are the 'penalties for the ten offences' as well as the contributions in kind and in cash. The last-named items, however, is apparently not now of much account, to judge from the paucity of references to them. With the items of revenue ending in *prastha* may be compared the *prasthaka* in the land-grant of Mathanadeva.[132] They evidently stand for contributions of so much per *prastha* (a well-known liquid measure) payable by the villagers on account of the offices concerned. The tax on cattle may be identified with the well-known branch of revenue called under this name in the technical literature. The other items of revenue listed above mostly occur here for the first time. Such,

e. g., is the tax on *pravaṇis*, a term probably meaning some class of merchants.[103] It may be taken to be analogous to the *śulka* or toll so very familiar to the technical literature and inscriptions. As to the term *turuṣkadaṇḍa*, it has been interpreted by some[104] to mean the tax levied to meet the cost of resisting the Turkish invaders, and by others[105] as the tax imposed upon resident Moslem Turks, 'a Hindu *jizya*.' The former interpretation seems, on the whole, to be more likely, although evidence is not lacking as to the existence of a Moslem population in the territory of Benares before its conquest by the arms of Islam.[106] Of the other heads of revenue occuring in the foregoing list, it is not possible at present to offer a satisfactory explanation.[107]

It would seem from the above that the period of the Gāhaḍavāla kings was marked by some remarkable changes in the prevailing revenue system. The mere introduction of a number of new imposts is not of much account, as they might conceivably stand for older taxes under new names. What is of particular significance is that some of the older taxes, like the tax in cash, had now apparently lost their importance, while other taxes for which no parallels existed in earlier times had come into prominence. A pre-eminent example of this latter kind is the tax relating to the Turks which is almost unique in the history of North

Indian dynasties, its only parallel being the '*Malla* tax' of some Nepal inscriptions.[108]

We will conclude the present survey of the revenue systems of the Northern Indian dynasties with an account of the revenue structure of the Sena kings who ruled Bengal from the early part of the twelfth century almost to its end, when it was reduced to an insignificant position by the Moslem advance. The records of the Senas describing their donations of lands usually contain the clause that the land is given

'with toleration for ten offences' (*sahyadaśāparādha*),
'with the immunity from all burdens,'
'with the exemption from all revenues,'
'with all royal dues in kind and in cash as well as other revenues,'[109]
'to last as long as the sun and the moon shall endure,'
'according to the maxim of the uncultivated land.'[110]

While the above shows that the religious grants of the Senas continued to be made on the usual conditions, other items occuring in these records point to certain novel features. We thus find that the extent of the land granted is specified in the current land-measure (often with minute detail[111]) according to standard units of length. In the Barrackpur grant of Vijayasena,[112] for example, the land is said to be measured according

to the reed (*nala*) measure prevailing in Samataṭa (Eastern Bengal and the Ganges Delta). In the Naihati grant of Vallālasena and the Anulia grant of Lakṣmaṇasena,[113] it is measured according to the reed measure of King Vijayasena. In the Tarpaṇadīghi grant of Lakṣmaṇasena[114] the land granted by the king was measured according to the *nala* used in the Varendrī region (North Bengal) where it was situated. The Govindapur grant of Lakṣmaṇasena[115] similarly mentions that the land forming the subject of the donation was measured according to the *nala* of 56 cubits prevailing in the region of Vardhamānabhukti where it was situated.

It may be surmised from the foregoing references that there was a general system of land survey and measurement in vogue in Bengal under the Senas.[116] Other references in the Sena land-grants point to the system of assessment of the land-revenue in cash and the sums of money derived from the lands are specified in each case in terms of the current silver coins, *viz.*, *kapardaka-purāṇas* and *purāṇas.*[117] Further references[118] in some of the records proves conclusively that these sums of money stood for the annual cash assessment of the villages or lands concerned. Yet another reference in one of the inscriptions,[119] pointing to the rate of cash assessment for a specific land-measure and the total revenue from the village calculated according to this rate,

proves that what may be called standard rates of land assessment were known in Bengal at this time.

One of the latest Sena grants,[120] mentions in the course of its description of the various plots granted by the king, the income derived from the betel-leaf plantations (*barajas*) and betel-nuts. This may be regarded as sufficient evidence of the fact that under the later Senas the State derived a revenue from the sale of betel-nuts as well as betel-leaf plantations.

An interesting side-light is thrown upon the official procedure of the Sena administration in respect of the land-grants by the concluding words of the above inscriptions. We are told not only how officials and other persons were appointed messengers (*dūtaka*) for the execution of the grants, but also that the charters had to be endorsed by the office of the king, the minister of peace and war (*mahāsāndhivigrahika*) and sometimes also an official called the *mahāma-hattaka*.[121]

NOTES

[1] *Cf. IA.*, XV, pp. 113 and 141.

[2] *Ep. Ind.*, XIX, No. 2 [3] *IA.*, XVI

[4] A kind of silver coin in vogue in Northern India at this period. It may be traced back to the Greek *drachmae.*

[5] *Ep. Ind.*, III, No. 36

[6] This village has been located in the former Alwar State (*Ibid*).

[7] The above follows the expln. of Kielhorn (*Ep. Ind.*, III, *loc. cit.*).

[8] For the clan-monarchies of Rajputana and their antecedents, see Baden-Powell, *Land Systems,* Vol. I, p. 250 ; *ibid, Indian Village Community,* p. 196 ff. Of the class of lands granted as remuneration for service and referable to this period, we have an instance in an inscription of King Jayāditya of the region of modern Allahabad, datable about the beginning of the tenth century A. D. (*IA.*, XXI, p. 170). It records the gift, by the king's minister to the Goddess Durgā, of a village that he obtained through royal favour.

[9] *Cf.* Bühler's note in *Ep. Ind.*, I, p. 75*n.*

[10] With this may be compared *khalapunjī* (vulgo *Rall-pooṅzee*), *i. e.*, 'the small heaps of grain taken from each larger pile at the time of measurement and under Maratha rule considered as a perquisite of the State.' Wilson, *Glossary*, q. v.

[11] *Ep. Ind.*, I, No. 21

[12] *Ep. Ind.*, XIV, No. 13, Part I [13] *Ibid*, Part II

[14] *Ep. Ind.*, IX, No. 1, A and B.

[15] The last clause is found only in B.

[16] *Ep. Ind.*, I, No. 16 [17] *IA.*, XXV, p. 18

[18] See the evidence of the Harsola copper-plates of the Paramāra Sīyaka (*Ep. Ind.*, XIX, No. 39).

[19] *Ep. Ind.*, III, No. 9 [20] *Ibid*, VI, No. 28

[21] *Journ. Bomb. Br. Royal As. Soc.*, XX, No. 9 ; *IA.*, XIV, p. 196 ff

[22] *Ep. Ind.*, I, No. 8 [23] *Ibid*, VII, No. 6

[24] See above, pp. 200-201 [25] *IA.*, XII, pp. 193-194

[26] *GI.* No. 81 ; *Ep. Ind.*, VII, No. 13

[27] *GI.* No. 81 [28] *GI.* p. 299*n*

[29] For references, see R. D. Banerjee, *The Pālas of Bengal* (Mem. of the As. Soc. of Bengal, Vol. IV, No. IV) ; *History of Bengal*, Pt. I (in Bengali) ; *Pāla Chronology* in *JBORS.* Dec., 1928 (for a thoroughly revised and up-to-date account) ; R. C. Majumdar, *Early History of Bengal* (Dacca Univ. Bulletin, No. 3). The inscriptions are most conveniently collected in the following publications of the Varendra Research Society : *Gauḍalekhamālā*, Vol. I, by A. K. Maitra (in Bengali), Rajshahi, 1912 ; *Inscriptions of Bengal*, Vol. III, by N. G. Majumdar, Rajshahi, 1929

[30] *Chauroddharaṇa* in the original. This term is trans. by R. D. Banerjee (*Ep. Ind.*, XIV, No. 23 ; *Ibid*, XV, No. 18 ; *etc.*,) as 'with the right of extirpation of robbers.' Vogel takes it to mean (*Antiquities of the Chamba State*, p. 129) 'the special privilege of persecution of thieves' conferred upon the grantee, corresponding to the *infangtheof* of the old English law. This interpretation, which is not supported by any independent evidence, must be rejected on the grounds stated in our explanation of the equivalent term *choradaṇḍa*. N. G. Majumdar's trans. of *chauroddharaṇa* (*op. cit.*, p. 8) as 'with police protection' is equally unsatisfactory, not only because such a clause would be quite extraordinary in a land-grant, but because this item is mentioned in a list of oppressions from which the

donee is exempted in three copper-plate charters of King Ratnapāla and Indrapāla of Prāgjyotiṣa (above, p. 330). We identify *chauroddharaṇa* with *choradaṇḍa* of the earlier inscriptions and explain it in the same sense.

[31] *Ep. Ind.*, IV, No. 34

[32] *IA.*, XV, p. 306 ; *JASB.*, LXIII, Pt. I, p. 39 ; *JASB.* 1900

[33] *IA.*, XXI, p. 256

[34] *IA.*, XV ; *JASB.* 1900 ; *Ep. Ind.*, XIV, No. 23

[35] *JASB.* 1900

[36] *Ep. Ind.*, IV, p. 254n[7]

[37] N. G. Majumdar, *Inscrs. of Bengal,* No. I.

[38] *Sadaśāparādha.* Majumdar's rendering 'with toleration of ten sins' is apparently suggested by Fleet's trans. (*GI.* p. 189) which, as we have elsewhere shown, cannot be accepted as correct.

[39] *Parihṛtasarvapīḍaḥ.* Majumdar's trans. 'immune from all kinds of forced labour' unnecessarily restricts the sense, since the burdens comprised in this term already include many other items of oppression from an earlier period as well.

[40] *Sarvarājabhogakarahiraṇyapratyāya* in the original. Majumdar's tr. 'with all the income such as taxes and gold enjoyed by the king' repeats the usual mistaken rendering of *hiraṇya.*

[41] While on this subject we may mention that two references in the *Rājataraṅgiṇī* (VI, 254 ; VII, 1008) point to the existence of a tax for performing funeral rites (*śrāddhakara)* at Gaya during the time of the Kings Abhimanyu (958-972) and Harṣa (1089-1101). Whether this was a tax levied by the ruling authority or a religious cess imposed by the local priests, it is difficult to ascertain, but the probabilities are in favour of the latter alternative.

[42] *JASB.*, LXIV, Part I, p. 126 ; *Ep. Ind.*, XII, No. 20

[43] So also the grant of the *Maṇḍaleśvara* Gayāḍa

Tuṅgadeva (*JASB.* 1908, pp. 347-9) seems to refer to a sum of 45 *rūpyas* yielded by the assigned village.

[44] *JBORS.*, 1917, p. 508 ff [45] *JASB.* 1897, 1898

[46] *Ep. Ind.*, II, No. 28 [47] *Rājat.*, I, 118-120

[48] *Ibid*, IV, 140 ff. [49] *Idem*, IV, 344 ff.

[50] *Cf.* Sir Aurel Stein, *Rājat.* tr., Introd., pp. 37-38.

[51] *Rājat.*, V, 167

[52] These were known respectively as *gañjavara* and *diviras*. A reference to the office of the *gṛhakṛtya* occurs later in the account of the reign of Saṁgrāmarāja (1003-1028), *Rājat.* VII, 42.

[53] *Rājat.* V. 172-174

[54] A reference to this burden is found later on in the reign of Harṣa (*Rājat.*, VII, 1088). An English writer is on record having stated that nothing had done more to ruin Kashmir than the corrupt and cruel manipulation of the *corvée* (see Lawrence, *The Valley of Kashmir*, p. 411).

[55] *Rājat.*, VI, 264-266 [56] *Ibid*, VII, 1080 ff.

[57] *Ibid*, 1101 ff. [58] *Ibid*, 1091 ff.

[59] *Rājat.*, VIII, 136 ff. [60] *Ibid*, 2010

[61] Above, pp. 96-97 [62] *Ep. Ind.*, XVI, No. 20

[63] *IA.*, XVI, p. 201 ff., *etc.* [64] *Ep. Ind.*, XVI, No. 2

[65] *Cf. Ep. Ind.*, II, No. 23

[66] *Cf.* *JASB.* VIII, p. 492 ; *ibid*, XXXI, p. 123. The last-named inscription also refers, among other things, to *pravaṇikara*, *mārgaṇaka* and *duṣṭasādhyādāya*. Of these the first two terms are explained elsewhere, while the last is altogether new and of uncertain meaning.

[67] *IA.*, XVII, pp. 224 ff.

[68] We may refer here to a land-grant of another branch of the Kalachuri dynasty flourishing in the region of the Gogra and Gandak rivers, which bears the date 1134 V. S. corresponding to 1077 A. D. (*Ep. Ind.*, VII, No. 9). It mentions *inter alia* that the land is granted with all

royal revenues consisting of the *bhāgabhoga*, and orders the residents to pay all the royal dues including the *bhāgabhogakara* and the *hiraṇya*.

[69] *IA.*, XVIII, p. 113

[70] *Ibid*, p. 83. Of the same nature is the grant of Trilochanapāla, king of Lāṭadeśa (Southern Gujarat) of a different dynasty, dated 972 Śaka (*IA.*, XII, p. 202).

[71] *IA.*, VI, p. 204 [72] Above, pp. 315-318

[73] *IA.*, XI, p. 338

[74] Baden-Powell, *Land Systems*, Vol. III, p. 278 ; *cf.* Forbes, *Rās Mālā*, p. 564.

[75] For references, *cf.* specially the three contemporary or nearly contemporary authorities, *viz.*, the *Kumārapāla-charitam* of Hemachandra, the *Moha-parājaya* of Yaśaḥ-pāla (specially pp. 66-67) and the *Kumārapāla-pratibodha* of Somaprabhāchārya (p. 114). For references in later authorities, *cf.* Merutuṅga's *Prabandha-chintāmaṇi*, Tawney's tr., p. 133.

[76] *Ibid*, I, pp. 52-53, 57 [77] *Ibid*, p. 110 [78] *Ibid*, pp. 76-77

[79] See Peterson's *Fourth Report of operations in search of Sanskrit MSS.*, *JBRAS.*, 1894, p. 8.

[80] Quoted by Tod, *History of Rājasthān*, ed. W. Crooke, pp. 1159-60

[81] *IA.*, XI, p. 221

[82] A Jaina text quoted in the *Abhidhāna-rājendra*, the great Jaina lexicon (s. v. *kara*), mentions a kind of tax relating to the partaking of meals (*bollagakara*). This is explained by the commentator to be concerned principally with the *pañchakulas* and so forth in the villages.

[83] *IA.*, XVIII, p. 83 [84] *Ep. Ind.*, II, No. 18

[85] See above, pp. 315-316.

[86] *IA.*, XIV, p. 160 [87] *Ep. Ind.*, III, No. 7

[88] Another Paramāra inscription of 1256 V. S. (1200

A. D.), however, mentions the grant of a village comprised in a group of 48 villages.

[89] *JASB.*, V, p. 379 ; *IA.*, XVI, p. 254

[90] *Ep. Ind.*, VIII, 21, No. 1

[91] *Ep. Ind.*, II, No. 29 ; *ibid,* IV, No. 11 ; *ibid,* VII, No. 11 ; *ibid,* VIII, No. 14 B, C, D ; *ibid,* X, No. 23 ; *ibid,* XI. No. 3 ; *Ibid,* XIII. Nos. 20, 26 ; *ibid,* XIV, 15 ; *IA.*, XIV ; *JASB.* LVII, pp. 116, 120

[92] *IA.*, XV ; *Ep. Ind.*, IV, Nos. D, F, L, N, R ; *ibid,* VIII. No. 14 C

[93] *IA.*, XIV ; *Ep. Ind.*, IV, No. 11 A, C, J ; *ibid,* II, No. 29 (I)

[94] *Ep. Ind.*, IV, No. 11 K, M, R ; *ibid,* VIII, No. 14

[95] *IA.*, XV ; *Ep. Ind.*, IV, No. 11 O ; *ibid,* VIII, No. 14 D ; *ibid,* X, No. 23 ; *ibid,* XIII, No. 20

[96] *Ep. Ind.*, IV, No. 11 U [97] *Ibid,* XIV, No. 15

[98] *IA.*, XVIII, 103 ; *Ep. Ind.*, II, No. 29 (1)

[99] *Ep. Ind.*, X, No. 23 [100] *IA.*, XVIII, p. 17

[101] Above, pp. 315-317

[102] *Pravaṇi* is taken in the sense of 'a retail dealer or perhaps a second-hand dealer' by Prof. Leumann, who derives it from *pra* and *vaṇij* (*Ep. Ind.*, III, Additions and Corrections, VIII), but this explanation fails to account for the loss of the final consonant. The *pravaṇi* at any rate is mentioned after the merchant (*vaṇik*) in a list of persons belonging to the assigned village in the land-grant of Mathanadeva (*Ep. Ind.*, III, No. 36), while a grant of the Somavaṁśī kings of Trikaliṅga (*Ep. Ind.*, XI, No. 14) mentions the *pravaṇikara* and the tax on fields (*kṣetrakara*) being assigned by a chief in favour of the donee.

[103] *Cf.* Vincent Smith, *Early Hist. of India,* 4th ed., p. 400 *n*.

[104] *Cf.* Sten Konow in *Ep. Ind.*, IX, p. 321.

[105] *Cf.* Ibn Athir's *Kāmilut-Tawārikh* (quoted, Elliot, *History of India,* Vol. II, p. 251) : "There were Mussulmans in that country since the days of Mahmud bin Sabuktigīn, who continued faithful to the law of Islam, and constant in prayer and good work."

[106] Is it possible to connect *kumāra-gadiāṇaka* with *gadyāṇa,* a class of coins well-known in South India in ancient times ?

[107] Above, pp. 310-311

[108] *Samasta-rājabhogakara-hiraṇya-pratyāya* in the original. The variant form is *rājabhogyakara°* (Majumdar, No. VII).

[109] The later Sena grants (Majumdar, Nos. XIII and XIV) omit the clause 'with toleration for ten offences,' and add another, 'to be enjoyed peacefully by the donee in the line of his sons, grandsons and so forth.'

[110] *Cf.* 7 *bhūpāṭakas,* 9 *droṇas,* 1 *āḍhaka,* 40 *unmānas* and 3 *kākas* in Majumdar, No. VII ; fractions of *unmānas* and *kākiṇīs* in Majumdar, No. XV and App. 5.

[111] Majumdar, No. VI [112] *Ibid,* Nos. VII and VIII

[113] *Ibid,* No. X [114] *Ibid,* No. IX

[115] The system was continued in later times under the Gaṅga dynasty of Orissa. An inscription of Nṛsiṁhadeva II, dated 1217 Śaka (1295 A. D.) (*JASB.* LXV, Part I, pp. 255-256) records a grant of lands in several villages, measured according to the reed-standard of Śivadāsa or Chandradāsa (?).

[116] For the difficult term *kapardaka-purāṇa,* Prof. D. R. Bhandarkar (*Ancient Indian Numismatics,* p. 139) suggests the meaning '*purāṇa* which is shaped like a *kapardaka* or *cowrie.*" Majumdar finds a reference to another class of coins called *drammas* in the Edilpur grant of Keśavasena (*ibid,* No. XIII), but his statement is not borne out by this record.

[117] *Cf. pratyavdam* (Majumdar, No. VII) and *saṁvatsareṇa* (*ibid,* Nos. VIII, X. XI. App. No. 5).

[118] Majumdar, No. IX, refers to the rule for refund of 15 *purāṇas* for each *droṇa* and gives the total income from a village consisting of 60 *droṇas* and 17 *unmānas* calculated at this rate as 900 *purāṇas.* Similarly, the Adavadi copper-plate grant of *Mahārājādhirāja* Arirāja-Danuja-Mādhava Daśarathadeva (ruled *c.* 1260-1290) mentions that the income from the land granted amounted to nearly 500 *purāṇas* (N. K. Bhattasali, *Bhāratavarṣa,* Pauṣa 1332 B. S., pp. 78-81). On the other hand, the Chittagong grant of Dāmodara, belonging to the year 1243 A. D., mentions the extent of the land granted, but not the revenue derived from it (Majumdar, No. XVII, and App. 9.). Cash assessment of the land-revenue was well-known under the Gaṅga dynasty of Orissa. Thus an inscription of the time of Nṛsiṁhadeva IV (*JASB.* LXIV, part I, p. 128 ff.) records the grant of villages priced at 900 and 449 *māḍhas* of gold.

[119] Majumdar, No. XV, and App. 8

[120] See, *ibid,* Nos. VI, VII, VIII, X, XIII, and XIV. I follow Majumdar's interpretation of the above abbreviated expression in the original.

PART IV

SUMMARY AND CONCLUSIONS

MATERIALS FOR STUDY

At the close of the preceding survey of the Hindu revenue system, as reflected in the theoretical works on law and polity and the historical records of States, it remains for us to sum up its leading characteristics and tendencies, and interpret them in the light of other systems both of indigenous and of foreign origin. It will be observed from a careful consideration of the foregoing pages that the available material in this case, though not as complete as could be desired, is far from being negligible either for the duration of time that it spans or the space that it covers or even the variety of its forms.

In the oldest recorded period of Indian history, that of the Vedic *Saṁhitās* and the *Brāhmaṇas,* we can already discern the beginnings of a true system of public revenue, involving the payment of compulsory contributions by the subjects and the rudiments of a revenue organisation. With the literature of the *Arthaśāstra* and the aphoristic *Smṛtis* we enter upon the phase of conscious speculation into various branches of State income and the methods and principles of their application. This phase is continued, though not in an unbroken chain, through the metrical

Smṛtis, the Epics and the *Purāṇas*, the *Nīti* treatises and the commentaries on the *Smṛtis* far down into the mediaeval period. Meanwhile, the historical data, relating at any rate to the North Indian States and dynasties tend to become available from the Maurya period onwards, and we are enabled with their help to reconstruct, at least in a general outline, the revenue history of Northern India from the third century B. C. down to the close of the twelfth century.

A general consideration of the outstanding features of the Hindu revenue system, such as we have attempted to set forth above, tends to show that the Indian system of revenue administration, far from being slight and primitive,[1] may claim to have surpassed the achievements of classical antiquity as well as of mediaeval Europe and even anticipated some of the broad characteristics of modern finance. With its purely primitive stage, that of patrimonial organisation, which appears to have coincided with the period of the Vedic *Saṁhitās* and the *Brāhmaṇas*, we need have little or no concern. It is in the completed system, such as we find reflected in the *Arthaśāstra* and far less fully in the *Smṛtis* and illustrated by the notices in the historical records, that we have to look for those characteristics which should be taken into account in forming a true estimate of its nature. Foremost among these characteristics is the fact that the receipts from sources

corresponding to the royal domain of European countries in earlier times were of altogether minor fiscal significance. For the rest, direct taxes, instead of being regarded as an exception contributed, along with indirect taxation and what are called the economic receipts of the king, to the sum total of the normal revenue of the State. Of the forms of direct taxation, again, the poll-tax and the general property tax, "the two great categories of receipts in early times,"[2] were almost conspicuous by their absence. The revenues, instead of being farmed out to contractors, were contemplated as a rule to be collected by State officers receiving regular salaries for their services. We may, then, conclude that whatever might have been the case with other countries of ancient as well as mediaeval times, the basic principles of the system of modern taxation were not unknown to ancient India.[3]

Not only in the variety of its items of taxation, but also in its whole treatment of the topics bearing upon public finance and its elaboration of principles connected therewith, does the Indian system show the evidence of a relatively advanced stage of development. The Indian teachers and schools of the *Arthaśāstra*, anticipating the German Cameralistic writers of the seventeenth and eighteenth centuries, sought to inculcate the lessons for "maintenance, increase and expenditure of the prince's income," and so largely did the concept

of the State treasure loom in their eyes that it fixed itself in the fundamental categories of their thought such as those of 'the seven limbs' and 'the three powers.'[4] In the *Smṛtis* we have a striking anticipation of the so-called fee-theory of taxation which was fashionable in Europe in the seventeenth and eighteenth centuries, together with its basic conception of an original contract between the ruler and his subjects.[5] Above all, the empirical rules of taxation such as we meet with in the *Manusmṛti* and the *Mahābhārata* are not only based upon sound financial principles regarding the relation of national wealth to the public revenues, but they also involve maxims recalling some of those that have been made famous by Adam Smith and Sismondi.[6]

It is now well established that the structure of the Indian social and political organisation and the concepts connected therewith were remarkably free from those defects that prevented the evolution of a true system of public finance among other peoples of antiquity.[7] Agriculture and industry, to begin with, instead of being regarded as unworthy of the freeman, formed in India the lawful occupation of the Vaiśyas who were included in the list of upper classes of the Hindu social system. However much fighting and conquest might be enjoined upon the Kṣatriya, his principal duty was declared to be the protection of his subjects. With this agrees the fact that the tes-

timony of the foreign observers usually gives us the picture of a happy and numerous agricultural population. Among the recognised sources of revenue in the technical literature, and no doubt in actual practice as well, tributes seem to have played an altogether insignificant part in the public economy. Finally, the king representing the State in his own person was not conceived to be omnipotent, but was himself governed by the Sacred Law which claimed to fix his principal duties and in particular to lay down the heads of revenue together with the rates leviable under each item during normal times.

From this general survey of the ancient Indian scheme of State revenues, let us turn to a consideration of its principal items. In the first place, we have to observe that, judging from the evidence of the foregoing pages, the system of land-revenue must have reached in its advanced phases a remarkably high level.[8] The principal branch of land-revenue consisting of the king's grain-share is fixed implicitly in the *Arthaśāstra,* and expressly in the majority of the *Smṛtis,* not at a uniform rate, but at different rates evidently according to different degrees of fertility of the soil.[9] The *Śukranīti* not only mentions in the clearest terms different rates for different classes of soils, but it also refers to the net yields of crops as the standard of assessment of the land-revenue.[10] The same evidence of an

improved system is indicated by the process of land-revenue assessment mentioned in the ancient records. The *Arthaśāstra* contemplates an elaborate survey of the village lands under specified officers charged with the preparation of comprehensive registers and census lists.[11] This bears a striking analogy to the system of cadastral surveys in France and other countries, and that of land-revenue settlement prevailing in India in modern times. References in the general literature and specially in the land-grants prove the existence of a system of land-survey based on the current standards of measurement in various parts of Northern India during the pre-Muhammadan period.[12]

While on this point we may take notice of one characteristic of the Indian land-revenue system in ancient times anticipating what was destined to be its peculiar feature during the Middle Ages and far down into the days of the East India Company. In the classified list of the *Arthaśāstra* and the vaguer account of the *Smṛtis* the king's share of the produce is sought to be supplemented by various contributions of the nature of cesses.[13] References in the inscription point to the prevalence of this evil system at different times from the third century B. C. onwards in different parts of the country.[14] It is needless to point out the remarkable analogy which this system bears to the division of the land-revenue into *asal* and *abwab* in Mughal times and later. Sometimes

the ancient cesses, like the Mughal *abwabs*, assumed so much of a permanent character that when an increased revenue was called for, new cesses were added under the same names to make up the excess.[15]

The above evidently points to the *Arthaśāstra* system as marking the standard which was imperfectly sought to be realised by the later authorities. The records of subsequent times, however, furnish indisputable evidence of development at least in two important directions.[16] We have to mention, firstly, the rise of monarchies organised on clan lines in place of the older personal monarchies.[17] The characteristic feature of this new type of polity, as we have shown elsewhere, was that the king occupying the central part of the kingdom levied the land-revenue entirely from his demesne, while the chiefs to whom were assigned the outlying portions contributed only aids and fines to the royal exchequer. The second line of development is connected with the general substitution of cash payments of the land-revenue for the older payments in kind in certain parts of the country. Contributions in cash for certain special crops are mentioned side by side with the ordinary contribution in kind not only in the technical literature, but also from time to time in the historical inscriptions. But till now cash payments appear to have been of an altogether exceptional character.[18] With the ninth century, however, we are introduced

grants are also mentioned in the historical records, the holders usually being excluded from the right of alienation of their lands.[29] Grants of a more special character, which are likewise mentioned in the inscriptions, are those bestowed as honoraria for learning and as military pensions to the heirs of perons killed in battle.[30]

Next come a group of revenues which should properly be included under the class of taxes on incomes other than agricultural ones. The *Arthaśāstra* mentions a revenue term technically called the city superintendent and based upon the census returns of specified officers called *gopas*. This might connote a kind of general income-tax upon the inhabitants of the city.[31] A direct reference is made apparently to this tax by Megasthenes in his account of the Maurya empire.[32] Again, Manu refers to taxes upon merchants and artisans, and the rules for their levy indicate a remarkable attempt to shift the burden to the net profit.[33] Taxes on usurers and money-lenders are mentioned in the *Śukranīti*.[34] Of the taxes on wages a conspicuous example is the disreputable levy on prostitutes mentioned in the *Arthaśāstra*,[35] a parallel being found in the revenue system of Imperial Rome.

The *Arthaśāstra*, and to a less extent the *Smṛtis*, mention certain charges which may be said properly to belong to the class of internal taxes on commodities, and other charges falling under the

category of customs duties.[36] References in the inscriptions[37] testify to the prevalence of charges of this kind in different parts of Northern India at different times. A careful consideration of the rules governing this class of taxes prompts us to claim for it some traces of an advanced system. Such are the close correspondence between excise and import duties, the concentration of sales of merchandise at the toll-house in the capital for facilitating the collection of the tax, the prohibition of the export of food-grains, cattle, and the like, and the facility of importation of agricultural seeds.[38] On the negative side, it contains not a single instance of a duty on the sale or manufacture of articles like the notorious *alcavala* and the *bolla* of the Spanish empire, betraying at the same time a very pronounced dread of unauthorised tolls.[39]

The *Arthaśāstra* contemplates[40] a revenue from salt to be derived from a combined system of State monopolies, excise duties and customs. Numerous references to the royal monopoly of salt are to be found in the land-grants exempting the donees from fines for extracting salt as well as those bestowing the salt-mines upon them.[41] Of the consequences of the tax on salt we have not much information, but there is not the slightest evidence to show that its levy was attended with such evil consequences as those of the French *gabelle*. With regard to the revenue from liquors, the

Arthaśāstra,[42] provides for its levy by means of State regulation of the manufacture and sale of the intoxicant. We, however, already observe in this work a tendency to limit the consumption of liquors in the interest of morality. This tendency must have been largely promoted by the teachings of the Buddhist and Jaina scriptures as well as the Brahmanical *Smṛtis*. In the twelfth century we have an authentic instance of a king deliberately sacrificing the revenue from liquors under the inspiration of his Jaina preceptor.[43]

There is another branch of revenue presenting an analogous history to that of the tax on liquors. The *Arthaśāstra* as well as a number of *Smṛtis* contemplate the king as deriving revenue from gambling through State gambling-houses. On the other hand, other *Smṛtis* place gambling under a ban on moral grounds.[44] The history of Gujarat furnishes a concrete example of a king's prohibition of gambling at a heavy sacrifice to the royal treasury under Jaina religious influences.

We shall now consider a group of royal revenues belonging to the class of what are called economic or quasi-private receipts of the State in the parlance of the modern science of public finance. As regards the category of State or public domain, the *Arthaśāstra* refers to royal farms which are either to be worked (as in the Frankish empire under Charlemagne) under the direct supervision of the State steward, or else

let out to tenants of various grades.[45] Along with these it mentions State gardens and forests of which the former is to be worked wholly and the latter in part for the benefit of the king's treasury, while other classes of forests are meant to provide for the king's recreation or for recruitment of the royal force of elephants.[46] The records of the Maurya period apparently tend to show that the royal farms used to be let out on lease to tenants, while those of the Gupta empire not only point to the State ownership of waste lands, but also illustrate the restrictions imposed even upon the possessors of these lands by right of sale.[47]

With regard to the group corresponding to the category of industrial domain, we have to observe that the mines in ancient India as in other lands of antiquity as well as modern times were held to belong to the State. But while the *Arthaśāstra* requires them to be worked by the State or let out on lease, one *Smṛti* work recommends State management for all mines, while other authorities are content to lay down heavy rates of taxes upon their output.[48] Evidently the State administration of mines was in general thought to be less desirable than private management. The land-grants assigning mines of base metals and salt deposits (*lohalavaṇākara*) in favour of the donees, together with pointed references in some specific records to the State income from mines,[49] tend to prove that

the State ownership contemplated in the theoretical works was observed in practice. Besides the royal monopoly of mines, the *Arthaśāstra* refers to or implies a number of State manufacturing concerns like spinning and weaving factories, factories for the manufacture of oils, clarified butter and sugar, workshops for manufacture of forest products and ores from mines and so forth.[50] These may be compared to the *kārkhānās* of Mughal India, and still more to the State manufacturing establishments existing in many European countries down to our own times. For although they are counted among the recognised sources of royal revenue, their purpose is frequently implied or stated to be other than financial gain, such, *e. g.*, as the protection of the people against dishonest artisans, the provision for military defence and so forth.[51]

The proceeds of the royal lands, forests and mines and so forth furnish in the *Arthaśāstra* the occasion for an organised system of State trading, and the profits of these transactions form a distinct revenue item called the superintendent of merchandise. The sale of the royal merchandise, according to the policy of the *Arthaśāstra,* was to be undertaken either by the State officers concerned, or else by private vendors on payment of specified fees.[52]

The last-named item introduces us to the large body of receipts in the Hindu system corresponding

to the class of what are called administrative revenues in modern times. The *Arthaśāstra*, as we have seen, speaks of fines along with supplementary charges to which it refers with disapproval, in its general list of sources of revenue.[53] Moreover, it frequently mentions, in connection with the different branches of the royal revenue, fines to be imposed for breach of regulations connected with their administration, as well as fees, hiring charges and so forth to be paid in return for various concessions.[54] The fees include the charges for coinage consisting, according to the *Arthaśāstra*, of three items amounting to $13\frac{1}{8}$ per cent and sometimes also an additional charge of sixteen per cent.[55] These may be compared with the revenue from *seignorage* exacted in mediaeval Europe by the feudal lord or chief, and still more with the charges for coinage prevailing in many European countries down to our own times.

We may now consider a class of receipts accruing to the king by virtue of the traditional laws of inheritance, ownership and the like. As we have seen, the *Arthaśāstra* and the *Smṛtis* lay down the rule that the king is to inherit property (other than that of the Brāhmaṇas) in the absence of all heirs. We have further observed how the references in the general literature as well as concrete instances from the inscriptions tend to show that the kings in practice frequently used to seize the properties of persons dying sonless[56]

or unclaimed property even if it belonged formerly to the Brāhmaṇas, although the act was regarded with disapproval.[57] The instance of Kumārapāla, the king of Gujarat, shows how this odious exaction was given up by the ruling authority under the influence of Jaina teachings.[58] The *Arthaśāstra* and the *Smṛtis* allow the king to take the treasure-trove in whole or in part according to circumstances. Corroborative evidence of the king's title to treasures and deposits is furnished by the clauses of the land-grants which include them in the list of privileges assigned to the donees.[59]

We have reserved for consideration in conclusion a group of revenues partaking of the primitive character of contributions in the form of service. Forced or unpaid labour, as we have seen, is contemplated by Kauṭilya to be included along with other contributions in the *gopa's* census of houses and the revenue-roll of the *samāhartā*.[60] The frequent references in the historical records prove that this burden was a familiar institution in various parts of Northern India in ancient times.[61] Its nature seems to have varied at different times and places. For, while some references in the general literature and concrete examples from the history of the Himalayan States[62] would demonstrate forced labour to have been apparently as fruitful a source of oppression as the French *corvée* in the eighteenth century, it appears from other evidence[63] to have been

probably as mild in its operation as the English Statute labour in the sixteenth and early seventeenth centuries.

As regards the levy of emergency revenues, the rules in the technical literature have the same crude character as that belonging to the financial systems of European countries before the development of public credit. They involve not only arbitrary enhancement of the normal rates under specific heads, but, as in the *Arthaśāstra,* various ingenious methods of raising money by force and fraud, and in other authorities by wholesale spoliation of subjects with the exception of some favoured classes.[64] A new note is sounded in the *Śukranīti* which mentions, besides the usual devices for raising the revenue, the levy of forced loans.[65] The methods of raising the extraordinary revenue that are mentioned in the historical records, while partaking of the same primitive character as the foregoing ones, furnish some novel examples. Such are the sale of divine images and debasement of the coinage attributed by the records to the Maurya and the Gupta periods respectively.[66] Such, again, was evidently the case, at least at their first institution, with the curious taxes called *mallakara* and *turuṣkadaṇḍa,* if we are to take them as taxes levied for countering the attack of the Mallas and the Turks respectively.[67]

Altogether distinct from the above, but worthy of being mentioned in the same connection, are

the irregular exactions of tyrannical rulers that are referred to in some of the historical records. Among examples of this class may be mentioned the tax on Jaina pilgrims and the more unusual tax upon the Brāhmaṇas, which were subsequently abrogated.[68] Of similar nature are the curious taxes and fines mentioned in some of the Nepal inscriptions which were remitted in part by later rulers.[69] The most complete account of such exactions, however, is furnished by Kalhaṇa, the historian of Kashmir, who specifically mentions the spoliation of temples, the defilement and confiscation of the divine images, the institution of forced carriage of loads and so forth.[70]

We will conclude the present survey with an estimate of the influence exercised by the ancient Indian revenue system upon subsequent times. We have already seen how the institutions of the Hindu rulers in early times anticipated in many points, and notably in the domain of land-revenue, the methods and arrangements of their Moslem successors. To suppose that these coincidences were accidental is contrary not only to the probabilities of the case, but also to what we know of the slowness with which Moslem rule took root on the Indian soil. Indeed it seems risky to conclude, in view of the absence in mediæval India of distinctively Islamic features, such as the distinction between "tithe-land" and "tribute-land,"

that the Moslem conquest brought about a fusion of the indigenous system of the conquerors.[71] When, therefore, we notice in the revenue history of mediæval India some striking features which had their parallels in the earlier period, such as the method of land-survey and cash payments of the land-revenue, we need have little hesitation in connecting them with a causal relation. With regard to the type of clan-monarchies which were so characteristic of the Rajput States in recent times, we have already shown by the incontrovertible testimony of contemporary records that they can be traced back to the later Hindu period. It may, therefore, be stated with confidence that many of the revenue institutions of ancient India, far from being swept away by the shock of the Moslem conquest, actually received a new lease of life after that catastrophe.

NOTES

[1] For some typical views about the revenue systems of India in particular and the East in general, *cf.* the following : ."[The] attempt to fix a just fraction of the annual produce to be paid as tithe or tax, is almost the only contribution to a theory of taxation that the ancient religious laws afford." (Robert Jones, *The Nature and First Principles of Taxation*, London, 1914, p. 48). "Financial organisation made its earliest appearance in the great Eastern monarchies.... But no Eastern State advanced beyond the condition generally characterised as patrimonial organisation, *i. e.,* an organisation on the model of the household. The part played by money economy was small and it is noticeable that the revenues were collected by the monarch's servants, the farming out of taxes being completely unknown." (*Encycl. Britannica,* 11th edn., *s. v.* Finance).

[2] Bastable, *Public Finance*, p. 465.

[3] On the absence of a true system of taxation in early times, *cf.* the following : "Taxation, as we now use the term, as a self-controlled and periodic contribution exacted from the citizen for the support of the State, was then (*i. e.*, in classical antiquity) practically non-existent." (W. M. Daniels, *The Elements of Public Finance*, New York, 1904, p. 15.). "The present ideas regarding taxation are so essentially modern that little or no recognition of them can be found in either ancient or mediæval history. In fact, no taxes, in the present ordinary sense of the term, were needed in ancient times to carry on government or public institutions." (D. A. Wells, *The Theory and Practice of Taxation*, New York, 1911, pp. 74-75).

[4] See above, pp. 21-22

[5] Above, pp. 24-25 [6] *Ibid*, pp. 25-29

[7] For the absence of a proper system of public finance among the Greeks and the Romans and the reasons thereof, see Bastable, *Public Finance*, 3rd ed., pp. 17-18 ; Daniels, pp. 12-15 ; Wells, pp. 95-96 ; Lutz, *Public Finance*, pp. 12-15.

[8] The usual view prevailing till lately with regard to the nature of the Indian land-revenue system before Akbar's time is well illustrated by the following authoritative quotation : "In its primitive form the land-revenue was that portion of the cultivator's grain-heap which the state annexed for public use, and this crude method of realising the bulk of the State income appears to have been practically the only method in force throughout the greater part of India until the 16th century of our era." (*Imperial Gazetteer of India*, 1901, Vol. IV, p. 266). A truer, if very general, account of the Hindu system occurs in the preliminary chapter of W. H. Moreland, *The Agrarian System of Moslem India*, Cambridge, 1929.

[9] Above, pp. 43-71 [10] *Ibid*, p. 79 [11] *Ibid*, p. 60 ff.

[12] *Ibid*, pp. 65-67, 229-231, 253-264, 345, *etc.*

[13] *Ibid*, pp. 46-47, 77-78

[14] *Ibid*, pp. 227-228, 231 [15] *Ibid*, p. 339

[16] This point is overlooked by Bernhard Breloer, who observes of the Maurya empire (*Kauṭalīya-Studien* I, p. 113) : "Es stellt in der Indischen Geschichte einen Höhepunkt dar, wie er kaum wieder erreicht worden ist. Für alle späteren Fürstengeschlechter gab der Staat und der Glanz der Mauryas das unerriechte Vorbild ab."

[17] See above, pp. 316-317, 321-22, 339, 343.

[18] Thus, not only is the cash contribution ignored in the classified list of revenues in the *Arthaśāstra*, but the *Smṛtis* fix for it the surprisingly low rate of one-fiftieth. Equally significant is the fact that it altogether escaped

the notice of Hiuen Tsang, not to speak of the earlier foreign observers.

[19] See above, p. 328 [20] *Ibid*, pp. 347-48

[21] *Cf.* Vincent Smith, *Oxford History of India*, pp. 90-91 : "Most native Indian Governments including those of the Muhammadan dynasties have taken in the shape of land-revenue and cesses so large a proportion of the produce that the actual cultivator was left at most a bare subsistence. The Government's share, it is true, was always limited theoretically, but in practice the State usually took all it could extort. In these circumstances no room was left for economic rent or for a landlord class receiving rent..... The nominal percentage of land-revenue to the produce did not much matter, because the Government usually made up for any deficiency by exacting a multitude of extra periodical cesses, not to speak of occasional forced contributions."

[22] See above, p. 302

[23] *Cf.* in this connection, the pertinent remarks of Baden-Powell, an eminent authority on Indian land-systems : "All settled rulers, not mere marauders under the necessity of plundering while they could, have recognised that security to the cultivators means in the long run the best revenue........The harshness of native rule is usually inferred from the heavy revenue demand or the excessive share of the produce ; but it is forgotten that the demand was not enforced except in the most elastic manner and that pressure was relaxed at once in a bad season. The European principle is a low rent and punctual. inexorable payment. The Orient rule is the largest possible claim and only take what you can for the season." (*The Indian Village Community*, p. 209 *n.*).

[24] Above, p. 54 [25] *Ibid*, p. 260 [26] *Ibid*, pp. 255-256

[27] *Ibid*, pp. 261, 314 ; *cf.* also *Ep. Ind.*, VII, No 25

[28] See above, pp. 55-63 [29] *Ibid*, pp. 278-279
[30] *Ibid*, pp. 323, 335 [31] *Ibid*, p. 111
[32] *Ibid*, pp. 239-40 [33] *Ibid*, pp. 26, 111-112
[34] *Ibid*, pp. 134-135 [35] *Ibid*, p. 129
[36] *Ibid*, pp. 92ff, 141-145
[37] *Ibid*, pp. 239, 304, 315-316, 320, 324
[38] *Ibid*, pp. 95-98, 111 [39] *Ibid*, pp. 115-116
[40] *Ibid*, p. 142 ff [41] *Ibid*, pp. 251, 259
[42] *Ibid*, pp. 97-98 [43] *Ibid*, p. 341
[44] *Ibid*, pp. 122-123, 132-133 [45] *Ibid*, pp. 40-45
[46] *Ibid*, pp. 144-145 [47] *Ibid*, pp. 226-227, 265
[48] *Ibid*, pp. 139-145, 147 [49] *Ibid*, pp. 329, 337, 344
[50] *Ibid*, pp. 121-122, 142, 145 [51] *Ibid*, pp. 122, 145
[52] *Ibid*, pp. 106-107 [53] *Ibid*. pp. 125-126,
[54] *Ibid*, pp. 36, 59, 99, 103-106, 124, 126, 140-41, 241, 264
[55] *Ibid*, pp. 123-124 [56] *Ibid*, pp. 148-151, 318, 340
[57] *Ibid*, pp. 154-155 [58] *Ibid*, p. 340
[59] *Ibid*, pp. 261, 323, 337 [60] *Ibid*, p. 62
[61] *Ibid*, pp. 253, 284, 304, 310-311, 319, 321, 333
[62] *Ibid*, pp. 50, 310-311, 333 [63] *Ibid*, pp. 301-304
[64] *Ibid*, pp. 167-178 [65] *Ibid*, pp. 177-178
[66] *Ibid*, pp. 243, 259 [67] *Ibid*, pp. 310-311, 345-346
[68] *Ibid*, pp. 341, 344 [69] *Ibid*, pp. 310-311
[70] *Ibid*, pp. 331-334
[71] Contrast, W. H. Moreland, *The Agrarian System of Moslem India*, p. 16.

GLOSSARY OF FISCAL TERMS AND TECHNICAL EXPRESSIONS

(Compiled by Dr. S. K. Mitra)

A

Abhaṭachchhatraprāveṣyaḥ—(EI. XV, XXVI, XXVII ; IA. XII ; CII. III)—immunity from visits by king's regular and irregular troops. *cf. achāṭabhaṭaprāveśya*

Abhijñāna—(AS. II. 2)—official seal mark. *cf. mudrā*

Abhūtapūrva (AS. II. 1) land not settled before ; mine not exploited before is also described (AS. II. 12),

Achārāsanacharmāṅgāraḥ (EI. XXVII)—immunity from the obligation of furnishing skins for seats to the wandering spies and charcoal (for fuel) ; freedom of the gift village from the obligation to supply conveyance, accomodation, hide (*i. e.*, hide-seats) and charcoal free of charges to the touring officers on their visit (IE. Gl. P. 388)

Achāṭabhaṭa, achāṭabhaṭapraveśa, achāṭabhaṭaprāveśya (EI. XXVII, XXIX ; CII. III, IV)—immunity from visits by king's regular and irregular troops. ('*chāṭa*' is the Prakrit original for the Sanskritised '*chhatra*', *i. e.*, king's umbrella-bearers or regular troops. Sircar suggests that *chāṭa* may be the leaders of *pāiks* and *piyādās* (IE. Gl. P. 389)

Adevamātṛka (AS. V. 2 ; VI. 1.)—lands not dependent on rain water, irrigated lands

Āḍhaka—(AS. V. 3)—a dry measure of capacity. In its technical sense it relates to partial substitution of payment of wages in *hiraṇya* (cash) by grain supply,

when an *ādhaka* is equivalent to sixty *paṇas* (Sen, E. K. P. 110).

Ādhi—(AS. III. 9)—mortgage or deposit on pledge, distinct from *'upanidhi'* or simple deposit (E. K. Pp. 144-46)

Adhikaraṇa (AS. I. 10. 14 ; EI. XXVIII ; I.E. Pp. 81, 88)—an administrative department or office. It also stands for a court of justice (AS. I. 17 ; EI. XXIV, XXX, XXXI)

✓Adhiṣṭhānādhikaraṇa (EI. XVII, XX, XXIII)—office of the district headquarters, or administrative board at headquarters of a territorial unit.

Adhyakṣa (AS. II)—a superintendent or departmental head

✓Adhyakṣaprachāra (AS. II.) A list of superintendents of departments with their duties and obligations as outlined by Kauṭilya.

Agrahāra—(EI. XXX ; CII. IV)—land granted as freeholding to the Brāhmaṇas for subsistence or settlement (equivalent to ***Brahmadeya*** in AS. II. 1) *cf.* ***Bhaṭṭāgrahāra*** (EI. XXXI) ; ***Devāgrahāra, Devavihāra, &c*** (inscriptions of the Uchchhakalpas and Maitrakas, EI. XXIII, XXV, XXX)—lands granted in favour of temples.

Primarily *agrahāra* denoted rent-free gift-lands held by the Brāhmaṇas or religious establishments, but later the expression was occasionally applied to rent-free holdings granted to a courtier or a chief (CII. III. 31), or even to Vaiśyas (*Vaiśyāgrahāra*, E. I. XXX, XXXI) See also IE. Gl. 10-11 ; Das, EHD. p. 41.

Āgrahārika (Gupta and Pāla records, EI. XXIII ; CII. III) var. Agrahārika—a supervisor or superintendent of *agrahāra* holdings. See, Jha, RSPMG. Pp. 171-72

Akarada (AS. II. 35 ; III, 10 ; EI XXVI)—lands exempted from payment of taxes ; *cf.* *adaṇḍakarāṇi* (AS. II, 1) *akaradāyin* (CII. III) ; *Sarvakaraparihāraiḥ* (E. I. XXIV).

Akaradāyin (Vākāṭaka grants ; EI XXVI, XXVII ; CII III)—tenants exempted from payment of taxes.

Ākāśotpatti (land-grants of the feudatories of the Chandellas and the Chedis)—'produce of the sky' identical with *bhūtavātapratyāya* (q. v.). *cf. ākāśapātālotpatti* (EI XXX)—fruits and roots produced in a piece of land (IE. Gl. p. 15) ; *ākāśapātāla* (EI. XXXII) A vague term denoting some sorts of rights and privileges transferred to the donee. See also R. Niyogi, HGD. P. 188 ; Gopal, ELNI Pp. 64-65.

Akiñcitkara, var. akiñcidgrāhya, akiñcitkaragrāhya (EI XXVII), akiñcidpragrāhya (EI. XXIX)—free from imposition of any tax

Akṛta (AS. II. 1)—undeveloped lands *cf. Aprahata* (uncultivated) ; *Khila* (fallow lands)

Akṣapaṭala—(AS. II. 4, 7) Accounts office, Records Department.

Akṣapaṭalādhyakṣa (AS. II. 7,) var.—akṣapaṭalika, akṣapaṭalādhikṛta akṣapaṭalādhipati, akṣapaṭalin (CII. III, IV ; EI. XXX)—superintendent of the Accounts Department, or the officer in charge of the Records Department.

Akṣapaṭalaprastha (IA. XIV ; EI. II)—Contributions paid by the villagers at the rate of a *prastha* of grain towards the expenses of the office of the *akṣapaṭala.*

Akṣayanīvī. (Sātavāhanas and later, CII. III, IV ; EI, VIII, XXI, XXXIV, XXXV)—same as *nīvīdharma* (EI. XV, XVII), *akṣayanīvīdharma* (EI. XX, XXIX), *apradādharma* (EI. XV), *apradākṣayanīvī, aprādākṣayanīvīmaryādā* (EI. XV, XX)—grant in perpetuity or a perpetual endowment which the donee could not alienate but make use of income accruing from it eternally, as implied by the qualifying clauses, *'śāśvat-*

chandrārkatārakā', *'śāśvatkālabhogya'* and the like (See also Maity, Ec. LNI (2nd ed.), Pp. 36ff ; Jha, RSPMG. P. 135, Das, EHD. P. 43)

Aloṇakhādaka (EI. VIII)—var. alavaṇakhātaka (EI. VII), a-lavaṇaklinnakreṇikhānaka (EI. XXVI, XXVII), a-lavanakreṇikhānakā (EI. XXIII)—immunity from salt tax.

Anavasita (AS. II, 24., 17)—land not settled before.

Anekamukha (AS. II. 16., 25)—diversified marketing arrangement for sale and distribution of commodities *cf. ekamukha* (Centralised system)

Anirvāhya (AS. II 21., 22)—commodities prohibited for export and import.

Anomasa (EI. VIII) *anavamarśya* (Skt.)—immunity from interference from royal agents *cf. aprāveśya. achāṭabhaṭaprāveśya*

Anugraha (AS. II. I, 16., 35)—favour, concessions or relief by way of loans and advances.

Anutpannadānasamudgrāhaka (Maitrakas)—one who is charged with the forcible collection of the unrealised or so-called voluntary gifts of the subjects.

Anuvartana (AS. II. 7)—bringing forward or carrying over (in accounting).

Anvāyana (AS. II. 21)—gifts in possession of the bride going to her husband's, free from *śulka*.

Anuvṛtta (AS. II. 6, 28)—brought forward or carried over (in accounting).

Anyajāta (AS. II. 15)—accidental revenue (one of the three specified kinds of revenue) ; revenue derived from miscellaneous sources (Kangle, ed. AS. Gl. P. 9) ; lost and forgotten *(naṣṭaprasmṛtam)* received unexpectedly for credit, (Sen, E.K. P. 5)

Āpaddharma (*Smṛtis* and Mbh.), Ātyayika (AS. V. 5)—State of emergency and financial measures recom-

mended to tide it over. Principles of levying additional taxes for the replenishment of the treasury in times of financial trouble of the State *cf. koṣābhisaṁharaṇa* (AŚ. V. 2) For a detailed discussion, see Sen, E.K. Pp. 118-27.

Aparamparagobalivarddah (Vākāṭaka grants, EI. XV, XXII, XXVI, XXVII) *cf. aparamparabalivaddagahanaṁ* (Pallava records)—a privilege, immunity from the obligation of furnishing cattle in relays of transport, *i.e.* freedom from offering transport facilities to royal officers on tour.

Apaśumedhyaḥ (Vākāṭaka grants, EI. XV ; CII. III)—freedom from supply of animals for sacrifice.

Apāvesa—*apraveśya* (Skt.)—(Sātavahana records, EI. VIII)—immunity from entry of royal agents *cf. achāṭabhaṭaprāveśya*

Apratikara (Gupta Insc. in Bengal)—without the right of alienation ; without the yield of revenue, according to Sircar, IE. GI. P. 26

Apuṣpakṣīrasandoha (Vākāṭaka grants, EI XXVI, XXVII)—immunity from supplying flowers, milk *etc.,* to the king or his officers on tour. *cf. adugdhadadhigahaṇa* and *aharitaśākapupphagahaṇa* in Pallava grants.

Aputrikādhana (Gurjara Pratihāras in Rājputana) *cf. aputradhana* (EI. XXV, CII. IV)—king's claim to confiscation of property of all persons dying sonless, and who have no appointed daughter to raise a male issue for himself (*Putrikāputra*) ; the right of escheat of the property of females, according to Sircar (IE. GI. P. 26). The AS. and the *Smṛtis* also confirm the right of confiscation of properties of persons dying heirless (*adāyāda, anapatya*).

Araṭhasavenayika (Sātavahana records—*arāṣṭrasāmvinayika* (Skt.) *cf. araṭhasavinayika* (Pallava grants)—

exemption from police and magistrates in the district, *i. e.,* freedom from the administrative control of the district officers.

Ardhapuruṣārika (Kalachuris, CII. IV)—a kind of tax of uncertain meaning.

Ardhasītika (AS. II. 24, III. 11, 23, 9) *cf. ardhika* (*Smṛtis*-Manu IV. 25 3, Yāj. I. 166 ; EI. I, IX ; IE. Gl. P. 27) —a tenant tilling land in return for half the produce, a share cropper.

Arthachara—(AS. II. 9 ; IV., 9)—an officer in the finance department handling cash.

Assāmikadhanam (*Jātakas*) *cf. assāmikabhaṇḍam* (*Jātakas*); *asvāmivikraya* (*Smṛtis*)—heirless property or unclaimed property that devolves on the king under the law of escheat

√Aṣṭakulādhikaraṇa (EI. XV, XVII, XXXI)—a local board of rural administration composed of representatives of eight *kulas* (*grāmāṣṭakulādhikaraṇa*) *cf. Pañcha-kula* of the type of *Pañchāyet*

Asvāmivikraya (*Smṛtis*)—sale of property without ownership which belongs to the king ; rules for the disposal of heirless or unclaimed property (Gaut. X. 37-38 ; Baudh. I. 10. 16 Manu, VIII. 30-33 ; Yāj. II. 173-174 AS. III. 16)

Ātithya—(AS. II. 20)—lands assigned to Government officers for public charities ; also, commodities imported from foreign countries (AS. II. 22)

Ātivāhika—(AS. II. 16, 28, 35 ; XIII, 3)—escorting fee paid by merchants, convoy charges ; *i. e.,* a levy for providing escort for safe conduct of merchandise by overland or overseas routes.

Aṭṭapatibhāga (Kashmir, 9th century and later, var. haṭṭapatibhāga—office entrusted with the collection

of the share of the lord of the market *cf. haṭṭadāna* (EI. III. ; IE. Gl. P. 128)

Atyaya (AS. II. 12)—prescribed money fine *cf. Sītātyaya* (AS. II. 22) money fine for illicit sale and purchase of commodities from royal farms.

Aupāyanika (AS. I. 18 ; II. 6, 15, 21)—earnings from presents.

Autkheṭika (Kāmarūpa, 10th cent)—officer charged with the collection of *Utkheṭana* impost on specified occasions

Avakraya (AS. II. 20)—charges for supplying dice *etc.*, at the gambling house ; annual rent (AS. III. 9) ; royal dues in general or customs duties (*Pāṇini* IV. 50, as explained in the *Siddhāntakaumudī* and *Padamañjarī*)

Avalagaka—var. avalagana (Chotanāgpur. 8th century AD) Probably presents or frec supplies.

Āvātaya (Uchchhakalpa rulers and later)—revenue derived from the elements *cf. bhūtavātapratyāya* (q. v.)

Āya (AS. II. 5, 6, *Smṛtis, Śukranīti etc.*,)—revenue in general ; income ; a special branch of revenue, according to the records of the Uchchhakalpa kings and later epigraphs. *cf. āyati* (AS. II. 9)

Āyamānī (AS. II. 19)—State balance, weighing 100 *palas* by which the King's receipts were weighed (E.K. Pp. 91-93)

Āyamukha (AS. II, 6)—sources of income classified under seven heads.

Āyaśarīra (AS. II. 6)—body of income consisting of seven broad heads.

Āyudhīya (AS. II. 35)—lands supplying troops in lieu of tax.

B

Bāhirikādeya—(AS. II. 4)—receipts from *bāhirikas* (rogues, cheats, actors, dancers and the like, according to Gaṇ's commentary).

Bali (Vedic *Saṁhitās* and *Brāhmaṇas*)—Originally a voluntary gift offered as a mark of allegiance to the King, afterwards a compulsory contribution from the subjects and also tributes. Later, tax in general (standard lexicons) ; King's grain share, identical with *bhāga*, but different from *kara* (*Smṛtis*, Epics *etc.*,) ; extra cess over and above the King's grain-share *i. e.*, *bhāga* (A. S. II. 6) ; Pilgrim tax (Rummindei P. Insc of Aśoka ; distinct from *bhāga*, but may be identical with *kara* (Junāgaḍh Insc, of Rudradāman). See also Select Insc. Pp. 71, 173-74.

Baraja (Senas. I. B. III. No. XV)—income derived from betel leaf plantations and the price of betel nuts.

Bhadrabhoga (EI. IX)—Though of uncertain meaning, it implies a principle of permanent and heritable land grant under usual conditions of payment in cash and kind ; grant on the principle of proper enjoyment (IE. Gl. P. 47)

Bhāga (Vedic *Saṁhitās* and *Brāhmaṇas*) doubtful ; later, tax in general, identical with *bali* and *kara* (lexicons); King's grain share, distinguished from *bali* and *kara* (AS. II. 6, Aśokan Insc, and Junāgaḍh Insc. of Rudradāman) ; *Ṣaḍbhāga* (AS. II. 15 and *Smṛtis*) one-sixth share of crop.

Special forms of *bhāga* mentioned in the AS.—

(i) *Lavaṇabhāga* (II. 12) var. *Lavaṇakara*, King's share of salt sold by private merchants.

(ii) *Udakabhāga* (II. 24)—a rate for the use of water for irrigation ; water rates.

(iii) King's share of the produce of mines leased out to private persons (II. 12)

(iv) Share paid to the King for selling royal merchandise. (II. 16)

In post-Maurya, Gupta and later periods the term '*bhāga*' has been frequently mentioned to denote royal share of the produce.' (CII. III, IV ; EI. XXX. *etc.*). Different rates of *bhāga* in the AS, and the *Smṛtis* discussed—P. Niyogi, E. H. N. I. Pp. 179-80

Bhāgabhogakara (Uchchhakalpa Insc. and later ; EI. IV, VIII, XIV ; JUPHS. XIV)
Though *bhāga*, *bhoga* and *kara* are separate items of taxes, used as a compound for a single levy, the expression denotes King's grain-share in general, identical with *bhāga* (AS.) and *balī* (*Smṛtis*). Distinguished from *dhānya* in a record of the Maitrakas of Kathiawad, it probably means a fixed contribution in kind, distinct from contribution consisting of a share of the produce. Sometimes used simply as *bhāga-bhoga* (CII. IV ; EI. VII, IX, XVIII, XXXIII) or *bhogabhāga* (EI. XXVI ; I. A. XII) it stands for the common dues realised by the King. Sircar suggests, "If it was a single levy (and did not indicate *bhāga, bhoga* and *kara*) it may have really been a tax collected in lieu of *bhāga* (grain-share) and *bhoga* (periodical offerings)", (IE. GI. P. 48). According to L. Gopal, irrespective of the precise significance of its component parts, the expression was often used to refer in a general way to the revenue paid in kind, (ELNI. P 33). *cf. bhāgabhogādikam* (EI. IV, XX)

Bhāgadugha (*Yajus Saṁhitā* and *Brāhmaṇas*)—One who collects the King's one-sixth share from the subjects and makes it over to the King ; or, a carver of food, according to Sāyana ; a royal cook or superintendent of cowherdsmen, according to Bhāskaramiśra.

Bhāgānupraviṣṭakam (AS. II. 29)-an impost at the rate of $\frac{1}{20}$ of cattle straying into the King's herd.

Bhagnotsṛṣṭakam (AS. II. 29)-contribution of milk products

as King's share realised from owners of certain classes of cattle.

Bhāṇḍāgārika (Northern Satraps of Mathura)—Superintendent of royal store house, identical with *Bhāṇḍāgārādhikṛta* (Kāmarupa, 7th cent). *cf. Raṇabhāṇḍāgārādhikṛta* (Superintendent of military stores) ; *Mahābhāṇḍā gārika* (one of the designations included in the *Pañchamahāśabda*, *Rājat*. IV. 142 ; EI. II. 39)

Bhāṭaka (AS. II. 28)—hire charges, *cf. naubhāṭaka*, *naukābhāṭaka*, also read as *naukāhāṭaka*.

Bhikkhuhalaparihāra (Sātavāhanas of Deccan)—immunity granted to lands belonging to the Buddhist Order. *cf. Brahmadeya* lands.

Bhoga—(Gurjara Pratihāras in Rajputana &c. IA. VI, XVI, XVIII, XXV ; EI. II, III, IV, V, X, XI, XVIII)—Periodical supplies of fruits, firewood, flowers and the like, which the villagers had to furnish to the King ; sometimes explained as 'tax in kind' (CII, IV). *cf. bhogabhāga* or *bhāgabhoga*-royal dues. Sircar observes that the term originally implied enjoyment or an object of enjoyment (EI. I), later property (*jāigir*), then also a territorial unit which was generally the subdivision of a district, *cf. bhukti* (EI. XXV ; CII. IV ; IE. VIII ; IE. GI. P. 54) ; *Svabhoga* (IA, IX)-Privilege of the donee of rent-free land ; *aṣṭabhoga* (*i.e.*, *nidhi*, *nikṣepa*, *pāṣāṇa*, *siddha*, *sādhya*, *jala*, *akṣiṇi* and *āgāmi*) Mitra, ERK. Pp. 164-65 Gopal, ELNI Pp. 35-36.

Bhogapati (EI. XXV), Bhogapatika (EI. XXIII)—an officer in charge of gift lands (*jāigirs*), or of a territorial unit called *bhoga*, according to Vijñāneśvara (*Mitākṣarā* on *Yāj*, I. 318) *cf. Bhogika* (CII. III), *Bhogin* (EI. XII, XXVIII. XXIX XXX), *Bhojaka* (EI. I, XXVII)

Bhoṭṭaviṣṭi—(King Śivadeva, Lichchhavi, IA. IX)—a form of forced labour , load-carriers for Tibet service, *i.e.*, for officers sent to Tibet (IE. GI. p. 59)

Bhṛti (*Śukranīti*, IV, 2)—allowance for subsistence given to the rich people after seizure of their wealth by the King during an emergency, returnable with interest when the danger is overcome ; identical with the levy of compulsory loans during emergencies.

Bhūmichchhidranyāya (Kāmarupa, 5th/6th cent, Uchchhakalpa insc., and frequently later)—the maxim of barren land or the maxim of covering up the hole in the land, *i.e.*, with such rights of ownership as are acquired by a man making barren land (*kṛṣyayogaya-bhū*) cultivable for the first time, free from liability to pay rent for it. *cf.* ***Bhūmichchhidrapidhāna*** (A. S. II. 2), ***Bhūmichchhidrapidhānanyāya*** (EI. XI), ***Bhūmichchhidravidhānanyāya*** (EI. XXIV). Originally the expression might have implied grant of waste or fallow land, but in later periods it denoted lands granted in perpetuity with heritable rights irrespective of uncultivable or cultivable lands, including even settled villages (CII. III, Nos. 31. 38). The expression is often used in a rather conventional manner to denote a perpetual heritable right. See also P. Niyogi, EHNI, Pp. 68-70 ; Jha, RSPMG. Pp. 133-34.

Bhūtavātapratyāya (Traikūṭakas of Gujrat. EI XXIII, CII. IV, and frequently later)—revenue derived from the elements and the winds, explained by some as 'excise and octroi duties.' but it really means 'income resulting from storms, earthquakes, changes in the course of rivers *etc.*' (IE. Gl. P. 59), *cf.* ***Bhūtapratyāya*** (CII. III), ***Bhūtopāttapratyāya*** (EI. XXXII), Maity suggests that the expression may mean different kinds of cesses for the performance of rites to

propitiate winds (*vāta*) and spirits (*bhūta*) [EcLNI P. 86]. But his interpretation is hardly acceptable.

Brahmadeya (AS. II, 1. Maitrakas &c., EI. VI, XV, XXX)—lands or village suitable for being granted to the Brāhmaṇas distinguished for Vedic scholarship, performance of priestly work and sacrifices. free from taxes and fines (*a-daṇḍakarāṇi*) ; rent-free holdings in the possession of brāhmaṇas. The term included judicial and administrative rights, according to Buddhaghoṣa (PTS Pali-English Dictionary, s. v. *brahmadeya*). See also. Sen, EK. Pp. 21-22, 132 ; IE. GI. P. 100 Jha. RSPMG. P. 138 *cf. Brahmadeya-maryādā.*

Brāhmaṇa-viṁśati—(Maitrakas ; IA. VII. XV ; EI, VIII) tithe upon villagers for the support of the brāhmaṇas

Bullagakara—(Jaina text quoted in *Abhidhānarājendra*— s.v. *kara*)—tax relating to supervision of meals.

C

Chaturtha-pañchabhāgikam (A.S. II 24)—those who cultivate royal lands (*sītā*) in return for 1/4 or 1/5 of the harvest, seeds and implements being provided by the State.

Chauravarjjam—(Parivrājakas and later ; EI, XI : CII. III). var. choravarjjam, choravarjya, chauravarjya, chora-daṇḍavarjjam (Uchchhakalpa and later)—with immunity from police tax ; without any right to inflict punishment on thieves or persons committing treason or to levy fines on them ; may also be connected with *abhaṭapraveśa,* so as to indicate that the *bhaṭas* should not enter except for catching thieves and persons committing the crime of treason (IE. Gl. P 71 ; RSPMG, Pp. 88-89) *cf. chora-rājapathyakārivarjjam*

(Traikūṭakas, CII. III), *choravarjjita*, *choradaṇḍa-varjjita* (EI. XIX). *choradrohakavarjjam* (CII. III). The implication is that the right to punish criminals was retained by the State.

Chauroddharaṇa (Pālas of Bengal, IB, III, ; Balavarman of Assam, EI. XXX, XXXII) identical with *chauravarjjam*, a police tax of the type of *chaukidāri* ; a tax imposed upon villagers for protection against thieves ; according to some the expression denotes the right to punish or levy fines on thieves, and also to recover stolen property (EI. XXIX) See also IE. Gl. P. 71 ; Gopal, ELNI. Pp. 60-61.

Chauroddharaṇika (EI. XXIII ; CII, III ; Yāj. II. 271)—an official designation indicating an officer entrusted with the recovery of stolen goods ; a high police official.

Chorarajju—(AS. II 6) rope for binding thieves ; in its technical sense, a fiscal term probably implying dues collected by the superintendent of village boundaries.

Chorarajjuka—(AS. II 6 ; IV 13) an officer whose duty was to secure robbers with the rope *cf. Daṇḍapāśika.*

Chollaka (E I. IX), chollika (EI. X), chollikā (EI. III)—a fiscal term, denoting duty levied on every *chollaka* (a load measure) of betel leaves.

D

Dā (di) gapasadidīrghagovicha (EI. X)—a fiscal expression of uncertain import , may be related to the branding of cattle (Gopal, ELNI. p. 59).

Dāna (Maitrakas *etc.*,)—the so-called voluntary gifts of subjects *cf. Dāṇa* (IE. VIII. 5) ; *Dānādāya* ; also used in the sense of road cess, customs duties *etc.*, IE. Gl P. 78 ; Gopal, ELNI. P. 65).

Daṇḍa—fines, distinguished from *atyaya* (q. v.), possibly denoting judicial fines ; punishment (CII, I) ; a land-

measure equivalent to four *aratnis* ; ten *daṇḍas* make one *rajju* (P. Niyogi, EHNI. Pp. 88-89).

Daṇḍadaśāparādha (CII. IV)—fines for the ten cognisable offences, same as *daṇḍadoṣa-daśāparādha* ; *cf sa-daṇḍa-daśāparādha. sahyadaśāparādha,* immunity from or remission of fines for the ten offences.

Daṇḍādāya (Chandellas. EI. XVI)—receipts from court fines and punishments *cf. Daṇḍādāyakarotpatti* (Kalachuris, EI. II).

Dānī (Chaulukyas of Gujrat IA. VI)—King's dues ; perquisites of the collector of the duties called *dāna* (IE. Gl. P. 83) *cf. Dāṇī* (IE. VIII 5 ; EI. XXVI) officer collecting tax or corn ; officer storing corn collected as tax from the farmers.

Dānibhoga, var. Dānībhogabhāga (Chaulukyas)—Periodical supplies of fruits, firewood and the like by villagers ; tax for maintaining the collectors of the levy called *dāṇa* (IE. Gl. P. 83)

Dāradraṇaka (Madhya Pradesh, 8th cent)—an agricultural cess or a marriage tax (Fleet) ; a fiscal term of uncertain meaning (IE. Gl, P. 83)

Daśabaṁdhaviśatiaṭhūprastha (IA. XIV ; EI. II) a kind of levy of so much per *prastha* unit payable by villagers for the maintenance of the office of the *viśatiaṭhū* (of uncertain import, suggested by some to be a revenue collecting officer for a group of 28 villages). The prefix *daśabaṁdha* (*daśavaṁdha*) may be taken to imply the tenth part (AS. III 13) per *prastha* of the produce. Gopal, however, takes *daśavaṁdha* and *viśatiaṭhūprastha* as separate items (ELNI Pp 57-58)

Daśāparādha (CII. III, IV)—literally ten offences, *i.e.* judicial fines for the ten cognisable offences. For a list of ten offences, see Kane, HDS. III. P. 264. *cf. Daśāpachāra* (EI, XXIX) ; *Daṇḍa-daśāparādha* (EI. XVII ; CII. VI);

Sa-daśāparādha, Sahyadaśāparādha ; -immunity at least in part from the penalties for the commission of traditional offences by the villagers. or the donee's right to the fine realised for the ten offences committed by the villagers. In the latter case it has to be understood that the right of punishing the criminals was retained by the State. See also Gopal. ELNI. Pp. 43-46 ; Jha. RSPMG. Pp. 89-91 , and Das, EHD. Pp. 86-87)

Devadeya—same as *brahmadeya. devāgrahāra.*-grant made in favour of a temple *cf. devadāya* (CII. IV ; EI. XXIII).

Devāgrahāra (EI, XXIII, XXV. XXX)—rent-free village endowed to a temple.

Devatādhyakṣa (A.S. II 4)—Superintendent of religious foundations. Normally no revenue was realisable by the officer, but during emergencies it was through him steps were taken for the appropriation of the wealth of temples and monasteries (AS. V. 2)

Devavihāra (EI. XVI]—land in possession of a temple or religious establishment, same as *devāgrahāra,*

Deyameya (Sātavāhana records, EI. VII) King's share in kind and in cash, identical with *dhānya* and *hiraṇya* (q. v.) of later records.

Dhānya, Dhānyāya (EI. XVI)—contributions in grain *cf. Dhānyādāya*

Dhānya-hiraṇya (Maitrakas, EI. XVI)—revenue in kind and in cash. *cf. dhānyabhoga-kara.*

Dhāraka (AS. II. 15)—officer weighing the king's share of grains delivered at the royal granary

Dharmadeya (Maitrakas)—religious grants in general. *cf. dharmadāya, deyadharma.*

Dharmasaḍbhāga—one-sixth share of spiritual merit to which the King is entitled as his share from the ascetics and the like.

Dharmastha (AS. III. I)—a judge or a board of judicial magistrates *cf. Dharmasthiya, Dharmādhikaraṇa*,-Court of justice, a source of income from fines (*daṇḍa*).

Dhruvādhikaraṇa (IA. IV. EI. XXX)—office of the collector of the fixed share of grain as land revenue from the farmers, *cf. Dhruvasthānādhikaraṇa*

Dhruvādhikaraṇika (Maitrakas)—officer in charge of persons entrusted with the superintendence of land revenuc by collecting—farmers ; an official title of the Kathiawar region indicating an officer collecting the King's share of grains, sometimes called *dhruvasthānādhikaraṇika* (EI. VII)

Ditya (Traikūṭakas, EI. XI)—a tax ; a gift or occasional presents (IE. GI. P. 98). *cf. dityodgrāhaka* (CII. IV) officer in charge of collecting customary presents ; *Sarvāditya* (EI. XI)—all dues, distinct from *viṣṭi* (Jha, RSPMG. P 57)

Doṇamāpaka (Shortened form, *doṇo*)—(*Jātaka*)—measurer of royal grain share with the *doṇa* (*droṇa*) mcasure at the time of collection of the levy at the granary.

Dravyakara (Jaina text)—taxes an things *i. c.* taxes charged severally on cows, buffaloes, camels and other domestic animals, she-goats and bullocks and sundry articles

Dravyavaṇa (AS. II. 6)—product forest, a source of revenue to the State.

Durga (AS. II. 6)—literally a fortified city ; one of the component parts of *āyaśarīra*, consisting of 21 specified items of revenue realised from urban sources.

√ Duṣṭasādhyādāya (Kalachuris. EI. II)—a fiscal term of uncertain meaning ; probably a tax levied on villagers for maintaining the police for suppression of dacoits &c., *cf. Duṣṭasādhya*—an officer in charge of criminal administration, who may be equated with *dauḥsādhasādhanika* of the Pāla records. (A History

of the Indian People, Vol. V. chap. XIII. P. 274) ; *Duḥsādhyādāya* (EI. XXI).

Dvārādeya (AS. II. 6)—gate-dues, a surcharge on imports into the city over and above the tolls (*śulka*). *cf.* *vāśal-paṇam*, a Tamil expression for door-tax ; a periodical payment, due to the Palace (IE. GI. P. 104); *dvārikādāna* (JASB. XVII) ; road cess (P. Niyogi. EHNI. P. 194).

Dyūta (AS. III. 20)—betting tax ; King's dues collected by the Superintendent of gambling (*dyūtādhyakṣa*). *Smṛtis* also mention State dues realised from gamblers (Nār. XVII. 8 ; Yāj. II. 202-03 ; Kāt. v. 939 *etc.*) *cf.* *Dyūta- sabhāpati* (IA. V.Pp. 181-82 ; see also S. Bandyopadhyaya, *Social life in Ancient India,* (1971) ed. D. C. Sircar, Pp. 147-51).

E

Ekamukha (AS. II. 16, 25)—centralised arrangement for sale of royal merchandise through a single agency *cf.* *anekamukha*—diversified arrangement of sale simultaneously through many agencies.

Ekapuruṣikam (AS. II, 1)—tenancy for life only or personal tenancy, (particularly in respect of prepared fields in a new settlement).

G

Gaṇikādhyakṣa (AS. II. 27)—Superintendent of courtesans. In addition to his duties of supervision of courtesans, prostitutes and their establishments, the officer was to realise King's dues (two days' wages or twice their fees every month) from *rūpājīvās*, as also fines and penalties for violation of State regulations. *cf.* *Veśyā*, a revenue item under *Durga* (AS. II. 6).

Gañjādhikārin (Kashmir, 10th cent, *Rājat.* VI. 264-66)—Treasury officer ; *cf, Gañjapati. Gañja* means *Kośa-bhavana* (Treasury) according to Utpala's commentary on *Bṛhatsaṁhitā.* 52, 13.

Gañjavara (Northern Satraps of Mathurā, EI., IX ; *Rājat.* V. 177)—Treasurer, derived from Persian *Ganjwar.* See also S. Bandyopadhyay's notes on *Ganjādhikārin, Gañjapati & Gañjavara* in *'Foreigners in Ancient India* and *Lakṣmī and Sarasvatī in Art & Literature* (1970) ed. D, C. Sircar P. 166.

Gaulmika (Manu. VII. 190 ; EI. XII, XXX ; CII. III, IV) —the officer in charge of a *gulma* outpost (military or police station), entrusted with the collection of *gulmadeya.*

Ghaṭaka-kūpaka (EI. III, XIV ; IA.LVIII)—a liquid measure of capacily *ghaṭaka* is a jar of *droṇa* measure and *kūpaka* a leather vessel (P. Niyogi, EHNI. P. 116).

Gokara (EI. IV, VIII, XIII)—a tax on cattle or grazing tax (IE.GI. 117).

Gopa (AS. II. 1,35)—(i) officer in charge of five or ten villages with revenue and police functions ; (ii) officer in charge of ten, twenty or forty families in the city ; similar to *Paṭel* or *Paṭwārī.*

Goruta (AS. II. 20)—a land measure, equivalent to 1/4 th of a *yojana,* or as far as the bellowing of a cow is heard, according to the *Nītivākyāmṛtam.* XIX. 24.

Gṛhakṛtya (*Gṛhyakṛtyaka*)—(Kashmir 9th and later centuries, *Rājat.* V. 167 ; VII. 42) the office concerned with domestic affairs of the Kingdom.

Gulmadeya (AS. II. 16, 35 ; III. 20)—dues paid at the military or police station.

H

Halikākara (Uchchhakalpa, EI. XIX ; CII. III)—plough tax ; *cf. haladaṇḍa* (EI. XXXIII).

Hiraṇya (AS. *Smṛtis,* Uchchhakalpa, and frequently later, EI. VII, XII, XV, XVI, XVIII, XX, XXIX. XXXII ; CII. III ; IA. XXI)—literally, gold, but in its technical sense it means king's share of certain crops paid in cash as distinguished from tax in kind (*bhāga*) levied on ordinary crops. It is also distinguished from '*bhāgabhogakara*' in some records. *cf. Hiraṇyāya* (EI. VII), *hiraṇyadeya* (EI. XVII), *hiraṇyādeya* (IA. VII), *hiraṇyadāna* (EI. IX). The abbreviated expression *Sāṁ hi* (EI. XXX), according to Sircar, stands for *Sāṁvatsarika hiraṇya* (annual revenue payable in cash).

Hiraṇyadāna (EI. IX)—income from tax in cash. *cf. hiraṇyadeya* (EI. XVIII), *hiraṇyādeya* (IA. VII).

Hiraṇyasāmudāyika (EI. XXIII)—officer in charge of collection of *hiraṇya* (tax in cash)—According to Sen the expression denotes all kinds of taxes, both in money and in kind (*Some Historical Aspects*, P. 498).

J

Jalakara (EI. IV)—water tax on lease of fishing rights (in tanks, lakes and rivers) ; irrigation cess (Gopal, ELNI. Pp. 54-55).

Jaṁghā (*Jātakas*)—forced service as messenger.

Jaṁghākārika (*Amara*)—one who pays the royal dues by means of his legs *i.e.*, by service as a messenger.

Jāṁghika (*Amara*, *Smṛti* of Śaṅkhalikhitā)—same as *Jaṁghā*.

Jyeṣṭhakāyastha (EI. IV, XXIV)—the chief scribe, or the foreman of the *Kāyastha* class ; the scribe-member

of the local board of administration, probably acting as the Senior Registrar (EI. XXXI) *cf, Prathama-kāyastha.*

K

Kalyāṇadhana (Chandellas, Chedis and Paramāras, JASB. V. P 379 ; IA. XVI, XVII)—a fiscal expression of uncertain import. Sircar interprets it to mean a tax levied for the expenses of festivals or for the performance of rites to avert evil (IE. Gl. P. 140). Sen suggests that it was probably a tax collected for construction of works of public utility or for any such undertaking by the State for the welfare of the people (P. Niyogi, EHNI. P. 206) *cf. Prathamakalyāṇa* (EI. XXXV).

Kapardaka-purāṇa (Senas of Bengal, EI. XIV XXXI ; IB. III) —current silver coins used for annual assessment of villages or lands ; a *purāṇa* of silver counted in *cowrie* shells (IE Gl. P. 144). According to S. K. Chakravarti it was an abstract unit of account equating *cowries* (in which payments were usually made) with silver *Purāṇas* (IHQ. IX. 596), See also P. Niyogi, EHNI. P. 271-72, Gopal, ELNI. P. 212 ; B.P. Mazumdar, *Socio-Economic History* P. 219.

Kara (Lexicons, occasionally AS. *Smṛtis* and Mbh.)—tax in general ; (1) periodical tax over and above the King's customary grain-share, or general property tax levied periodically (AS. II. 6, 15) ; (2) emergency tax levied upon the villagers over and above the normal grain share (AS. V. 2) ; (3) tax upon merchants' profits. (Manu. VIII. 399, Yaj. II. 262 Mbh. XII. 87). *Kara* is often used in inscriptions and land-grants in the general sense of tax, sometimes it is used along with *bhāgabhoga* but distinguished from *hiraṇya* (payable in cash) (EI. XVIII ; IA. XXI. *etc.*).

Karada (AS. II. 1)—tax-payers ; taxable lands.

Karapratikara (AS. II. 29)—an annual tax in the shape of eight measures of clarified butter and a fee of one *paṇa* per tail from owners of certain class of cattle.

Karmakara (*Jaina* text)—tax on work, payable in cash, probably assessed on income.

Kārmāntika (AS. I. 12 ; II 4 ; V. 3) officer in charge of State workshops. *cf. karmānta* (AS. II, 12, 17, 19, 23).

Kārukara (Sātavāhanas, EI. VII)—Probably identical with *udraṅga* and *uparikara* ; *cf. Sakarukara*, probably derived from Sanskrit, *Karotkara, i.e. kara* and *utkara* (same as *upakara* or *uparikara. cf. Kārudeya* (EI. XXIV) tax realised from the artisans. (IE. Gl. Pp. 149-50).

Kāruśilpigaṇa (AS. II, 6)—Guilds of artisans and cratfsmen, a source of revenue included as a specified item under the major bead of account *Durga*, a component part of *āyaśarira*.

Kauṣṭheyaka (AS. II. 15)—earnings from the king's store house.

Kedāra (AS. II. 6 ; III, 9)—low land, distinguished from upland *(Sthala)* ; also in the same sense, in EI. XXXII, but denoting cornfield in EI. XXVIII, and also used in the sense of a coin (S. Bandyopadhyay. J. A. I. H. III).

Khalabhikṣā (Gurjara Pratihāras in Rājputana, EI. II, III, XXV.)—a portion of crop as levy over and above the usual grain-share collected from grain heaped upon the threshing floor ; cess payable at the threshing floor (IE. GI. P. 154). It has also been suggested by some that probably the threshing floor was a State monopoly and a portion might have been demanded out of the corn brought over there (Gopal, ELNI. P. 66). According to P. Niyogi it might

have been an unspecified extra demand to meet an emergency, and as such may be identical with *praṇaya* (A.S. V. 2) (EHNI. Pp. 184-85).

Khaṇi (AS. II. 6)—mines, a State monopoly, one of the seven component units of the *āyaśarīra*. *cf. ākara, ākarādhyakṣa, ākara-karmānta* (AS. II. 12).

Khila-kṣetra—(EI. XV, XXIII)—fallow land.

Khoṭa (*Abidhānarājendra, s. v. parihāra*)—what is payable to the king in the shape of *hiraṇya* (q. v.) and so forth, comprising compulsory labour and the provision of food for the regular and irregular troops.

Khoṭabhaṅga, (var. ukkoṭabhaṅga and akṣoṭabhaṅga) (*Abhidhānarajendra, loc. cit*)—applies to a person residing for one, two or three years or as long as the king's favour extends, without contributing the *hiraṇya* and so forth and without providing food for the regular and irregular troops.

Klpta (Klṛpta) (AS. II. 6, 28)—fixed tax, one of the seven specified sources of revenue (*āyamukha*). Sircar suggests that it may probably be taken as a tax on permanent tenants or the fixed revenue (IE. GI. P. 159) *cf. upaklpta* (CII., III, IV), *Sa-klptopaklptaka* (CII. III ; EI. XVI, XXIV, XXVIII ; JASB (NS) XX) *Klpta-kara* and *Klpta-śulka* (EI. XII). See also Jha. RSPMG. Pp. 81-82.

Kośa (Koṣa) (AS. II. 1. 5, 8)—Treasure. *cf. Kośādhyakṣa* (AS. II. 11), *Kośādhipa* (EI. XXXII, XXXIII),-Treasurer.

Kośagṛha (Koṣagṛha) (AS. II. 5)—Treasury.

Koṣṭhāgāra (AS. II. 5) EI. X, XXIX)—the royal granary or storehouse, *cf. Koṣṭhāgāradhyaksa* (AS. II, 15).

Kulyavāpa (Guptas and later)—a land measure denoting the area that may be sown with one *Kulya* (a dry measure) of seed broadcast. *cf. droṇavāpa, āḍhavāpa*.

Kumāragadiāṇaka (Gāhaḍavālas, CII, IV)—Probably a tax of so much per *gadyāṇaka* (weight equivalent to 32 *guñja* berries, Yāj. III. 258) on behalf of the royal princes ; income by way of presents not only to a prince but also to members of the royal family (Gopal, ELNI. P. 54). Sircar suggests that it may probably be a tax of one *gadyāṇa* (a coin of that name) payable on the occasion of a prince's birth (IE. GI. P. 166). According to R. Niyogi, it may allude to a tax imposed on *Kumri* (or shifting) cultivation, which seems to be rather far fetched (HGD. P. 183).

Kupyagṛha (As. II. 5)—store house for forest products. *cf. Kupyādhyakṣa* (AS. II. 17)

Kūṭaka (Gāhaḍavālas, IA. XIV ; EI, II, IV, V, XXVI)—probably the headman of the cultivators, same as *grāma-kūṭaka* ; in its technical sense it may denote tax for the maintenance of the *Kūṭaka cf. Pravaṇikara-kūṭaka-prabhṛti-samast-ādāya* (EI. IV) (IE. GI. P. 168) Gopal (ELNI. P. 54) takes *Kūṭaka* in the sense of a plough-share and explains the term as a plough tax of the nature of *halikākara* ; while P. Niyogi (EHNI. P. 213) takes the expression to denote the official measurer, *Kūṭaka* being a dry measure indicated in the term *bhāgakūṭakadaśa* (JASB. XLII. 314)

L

Lakṣaṇādhyakṣa (AS. II. 6, 12)—Superintendent of the mint, who collected royal dues for the manufacture of coins on private orders.

Lavaṇabhāga (AS. II. 12)—king's share, collected by *Lavaṇ-ādhyakṣa* from private persons manufacturing salt under a State licence, salt manufacture being a State monopoly. *cf. Lavaṇakara* (EI. X)

Loha-lavaṇākara—(EI. XXIII, XXVI)—mines of base metals and salt pits, *cf. Sa-lohalavaṇākara*, gift of land together with rights of mines and salt pits ; *Sa-lavaṇā-k ara* (EI. XII), *Sa-lohādyākara* (EI. IV).

M

Mahābhāṇḍāgāra (*Rājat.* IV. 140)—royal store-house or central store for collection of revenue in kind.

✓Mallakara (Lichchhavis of Nepal, 6th Cent., Lévi, *Le Nepal* III. no. XI)—tax levied for payment of tribute to the Mallas (to buy them off, according to Dr. H. C. Ray, DHNI. Vol. I., P. 210), or for meeting cost of defences against their attack. *cf. Turuṣkadaṇḍa.* It may also be a professional tax on wrestlers, according to Sircar (IE. GI. P. 195) ; but that is hardly appropriate.

Maṇḍapikā (EI. I, III, XXII, XXXIII ; CII. IV, IA. XLI) ; —the custom house *cf. Śulka-maṇḍapikā* (IA. XI ; EI. III, IX) ; *maṇḍapikādāya* (EI. XXIII) market tax or customs duties. See P. Niyogi, EHNI. Pp. 191-93.

Māpaka (AS. II. 15)—Supervisor of measurement of royal grain-share during its delivery at the granary. In the *Mathurā Praśasti* of Vijayapāla dated VS. 1207 (EI. I) the term is used in the same sense to denote the official authorised to measure grains brought to the market and to levy a cess. (P. Niyogi, EHNI. P. 185)

Mārggaṇaka (EI. III, XIV ; IA. XVIII ; JASB. XXXI ; CII. IV)—an emergency levy or cess or benevolences of a general character, as distinguished from the special types called *prasthaka* and *skandhaka* (IE. GI. P. 199). *cf. mārgaṇika* (JBORS. XVII), *mārggaṇī* (EI. XXXIII).

Māyaka (AS. II. 15)—measurer of royal grain-share.

Mayūṭa (EI. III)—probably contributions of fruits, firewood, *etc.* paid by the villagers, same as *bhoga.*

Meya (EI. II, IV, IX, X ; CII. III)—revenue from agricultural land paid in kind, identical with *bhāga* and *bhāgabhogakara. cf. tulyameya* (EI. IV, VII, X), tax on commodities brought to the market for sale ; *cf. Ṣadeyameya* (EI. VII).

Mṛtyukavṛtti (EI. XVI)—lands granted by the king as military pension to the heirs of persons killed in battle ; compensatory grant made in favour of the heir of a person who died fighting on behalf of his master (IE. Gl. P. 203 ; Mitra, ERK. Pp. 160, 168).

Mūla (AS. II. 6) (var. mūlya)—investment of capital, one of the seven specified sources of income *(āyamukha)* ; investment made in the shape of materials used in the business or its cost apart from other expenses (Sen. EK, P. 6).

Mūlya (AS. II. 12)—price of metals or metalware, a source of income to the state from the working of mines, and allied manufactories.

N

Nadīpāla (AS. II. 6)—Warden of rivers, in its technical sense it means the officer collecting the fixed tax on villages situated upon the banks of rivers and lakes.

Nagara-śreṣṭhin (EI. XV, XX, XXI. &c.)—Guild president or city banker ; chairman of the urban board of administration like the *Pañchāyat* (IE. Gl. P. 209).

Nāgarika (AS. II. 6)—City superintendent, whose duties included preparation of a record of contributions payable by the inhabitants of the city under various heads ; a revenue term for some form of taxation levied on the income of the citizens.

Nala (Pāla and Sena records, EI. XV, XXI, XXVI ; IB.

III)—reed or rod used for measuring land, same as *daṇḍa* and *rajju*. The length of the *nala* varied from place to place according to local tradition, *viz.*, 12 cubits, 22 cubits, 56 cubits *etc. cf. Samataṭīya-nala* (EI. XV) ; *aṣṭaka-navaka-nala* (IA. XXXIX) ; *Vṛṣabha-Śaṁkara-nala* (EI. XXI). It is also used in some Orissan inscriptions (EI. XXVIII, XXXI). See also P. Niyogi. EHNI. Pp. 86-88.

Naṣṭabharata, (var. naṣṭibharata) (Gāhaḍavālas, EI. III)—some sort of levy of uncertain import. Gopal tries to identify it with death duty paid by a sonless widow succeeding to her husband's property (ELNI. P. 67), which seems to be rather far fetched.

Nāvaḥ (AS. II. 5)—a technical term for the hire of royal boats, same as *nau-bhāṭaka* or *naukā-bhāṭaka* (var. *naukāpāṭaka, naukāhāṭaka*) (AS. II. 28) *Naukā-bhāṭaka* is also used in the same sense in EI.XIV.

Nibandha (AS.II. 35)—registers or revenue records and books of allied information maintained by *Gopas* ; books of accounts (AS. II. 7) *cf. nibandha-pustaka, nibandhaka* (AS, II. 7)

Nidhāna, Nava-nidhāna (IA. VI)—some kind of additional taxes imposed for the first time or freshly assessed tax, according to Sircar (IE. GI, P. 216). Gopal (EL NI. P. 69) suggests that *nava'* may denote 'nine' on, the analogy of *aṣṭabhoga. cf. nidhī-nidhāna* (EI. III) *Sa-nidhi-nidhāna* (EI. XXXV) in which *nidhāna* is the same as *nikṣepa*

Nidhi (AS. IV. 1 ; *Smṛtis* and frequently in inscriptions) —treasure trove and buried wealth, the right over which belongs to the king. *cf. nidhi-nidhāna* (EI. III) *Sa-nidhi-nidhāna* (EI. XXXV) ; *Sa-nidhi* (EI. XV XXVII), *nidhi-nikṣepa* (IA. XVII, XIX ; EI. III, IV, XXXII). *Nidhi* is one of the eight kinds of

enjoyments (*aṣṭabhoga*) allowed to the donees of rent-free lands.

Nikṣepa (AS. V. 2, *Smṛtis* and commentaries, lexicons and frequently in inscriptions)—deposits, property held in trust, same as *upanidhi* (AS. III. 12) but the *Mitākṣarā* (on Yāj. II, 67) distinguishes *nikṣepa* from *nyāsa* and *upanidhi*, Lexicons use the expressions as synonymous. *Nikṣepa* along with *nidhi* is included in the list of *aṣṭabhoga*, *cf.* *nidhi-nikṣepa* (IA. XVII, XIX; EI. III, IV, XXXII)

Niṣkraya (AS, III. 16; Yāj. *Smṛti*)—ransom payable by the owner of lost or stolen property recovered by royal officers.

Nīvī (AS. II. 6, 7, 8)—nett balance (*āya-vyaya-viśuddhā-nīvī*).

Nīvīdharma (EI. XV, XVII)—law or custom of permanent endowment on condition of non-destruction of the principal, in which the donee could only enjoy the income arising from it. *cf.* *nīvīdharmākṣaya*, *akṣayanīvī* (CII. III, IV); *akṣayanīvīdharma* (EI. XX, XXIX)

P

Pañchakula (EI. I, V, XXV, XXXIII, XXXIV; IA. XI, XVIII; CII. IV)—a class of officers charged with the control of customs house, also with the supervision and deposit into the royal treasury of the property of persons dying without heirs. that lapsed to the State. According to Sircar, it stands for an assembly of administrators and arbitrators usually consisting of five members, similar to the *Pañchāyat* Board (IE. Gl. P. 230). The expression is also used in the same sense in the *Jaina* text *Mohaparājaya* of Yaśaḥpāla.

cf. Pañchamaṇḍalī (CII. III) ; *Aṣṭakulādhikaraṇa* (EI. XV, XVII).

Pañchakulika (EI. XII ; CII. IV)—the head or a member of the *Pañchakula* or *Pañchāyat* Board.

Pañchāparādha (Later Guptas and Lichchhavis ; EI. II, IA. IX)—privilege of remission of penalties for commission of five criminal offences. *cf. Daśāparādha* (CII. III, IV).

Paññākara (*Jātaka* and *Dhammapada* commentaries)—presents to the king on the occasion of his coronation, or even when approaching him with a petition. (See *P. T. S. Dictionary s.v. Paññākara*).

Paṇyasaṁsthā (AS. II. 6 ; IV. 2)—Commodity market ; a technical term denoting various dues collected by the Superintendent of markets (*Saṁsthādhyakṣa*). and the Superintendent of merchandise (*Paṇyādhyakṣa*), an item of specified revenue included under the major head *Durga.*

Paṇyagṛha (AS. II. 5)—Warehouse for storage of commodities

Parigha (AS. II. 6. 12)—literally, door bolt. one of the seven specified items of revenue (*āyamukha*) evidently implying tolls and duties on export and import of commodities, *cf. Śulka* and *dvārādeya*, but when mentioned along with *śulka*, (AS. II. 12) it denoted a levy like the octroi duty.

Parihāra (AS. II. 1, 7, 16, 35 ; III. 9 ; XIII. 4, 5)—revenue remissions or exemption from payment of taxes and duties in full or in part. It is used in the same sense in some of the, land grants. *cf. Sarvajāti-parihāra-parihṛtam* (EI. XXVI), *Sarvakara-parihāra* (EI. XXIII, XXVII), *aṣṭādaśajāti-parihāra* (Sel. Insc. Pp. 439-40). See also IE. Gl. Pp. 238-39,

Pārihārika (Parihāraka)—(AS. II. 35) lands exempted

from revenue ; privileges enjoyed by the donee of rent-free holdings (IE. Gl. P. 239).

Pārihīṇika (AS, II. 6, 15)—damage fee or a cess, an item included in the list of accidental or miscellaneous revenue (*anyajāta*) within the major head *Rāṣṭra.*

Parihṛta-sarvapīḍaḥ (IB. III ; EI. XXVII, XXIX)—immunity from all burdens ; free from all troubles. (IE. Gl. P. 396).

Pārīkṣika (AS. II. 12)—testing charges for private minting of coins.

Parimāṇī (AS. II. 19)—the balance for public use, weighing 100 *palas.* subject to an increase of 5 *palas* for equating with the royal measure (*āyamānī*) (Sen, EK. P. 93).

Parṇakara (EI. X)—a tax or levy on the collection of grass and wood or, more happily, a tax on betel leaves (Gopal, ELNI. P. 57). *cf. Sa-parṇākara* (EI. IV)-fields producing betel leaves (IE. P. 396).

Pārśva (AS, II. 6. 15)—'margin tax' ; extra charge or levy upon land over and above the King's grain-share included in the list of accidental or miscellaneous (*anyajāta*) incomes within the major head *Rāṣṭra. cf. Pārśvika* (*Viṣṇu Smṛti.* LVIII, II) a source of revenue, condemned as 'black wealth'.

Paryuṣita (AS. II. 6, 15)—outstanding or arrears of revenue distinguished from *vartamāna* (current) and *anyajāta* (miscellaneous).

Paśu (*Smṛtis* : Chandella land grants, EI. XVI, XX, XXXII) —tax on cattle, sometimes mentioned along with *hiraṇya* and *bhāgabhogakara.*

Paśu-mṛgavana (AS. II. 6)—game forests, distinguished from *dravyavana* and *hastivana,* a source of income under the major head *Vana.*

Paṭṭanam (Pattanam) (AS. II. 28)—port-town ; in its

technical sense it denotes various duties levied upon merchants at ports.

Pautavam (AS. II. 29)—weights and measures ; a technical term for various dues collected by the Superintendent of weights and measures (*Pautavādhyakṣa*).

Pīḍana (Pīḍā) (AS. VIII 1, 4)—illegal exactions from the merchants ; oppressive levies exacted by the king, queen and princes or royal officials, distinguished from *daivapīḍana* (natural afflictions).

Piṇḍaka (Pālas, EI. IV. VII ; IA. IX)—probably identical with *hiraṇya* (q. v.) ; taxes assessed in a lump, *cf. Piṇḍakara* (AS. II. 15).

Piṇḍakara (AS. II. 15)—lump assessment upon villages.

Pradeṣṭri (AS. I. 12 ; IV. 1, 10)—a class of magistrates ; police magistrates entrusted also with forcible collection of specific taxes, called *bali,* particularly when withheld.

Prakraya (AS. II. 12 ; III. 9)—rent from mines and salt works leased out to private industrialists.

Praṇaya (AS. V 2 ; Junāgadh Insc. of Rudradāman, EI. VIII. XXVI; IHQ. XVII)—Benevolences or emergency taxes ; extra demands in times of financial difficulties of the State, which should not be a recurrent feature. *cf. praṇaya-kriyā* (EI. VIII) ; see. Sen, EK. Pp. 121-24.

Prasthaka (Gurjara Pratihāras, EI. III)—a cess on each *prastha* of grain over and above the usual grain-share, or a contribution at specific rates for every *prastha* measure of liquids. *cf. Daśabandha-viśatiātiāṭhuprastha. Akṣapaṭalaprastha. Pratihāra-prastha* (IA. XIV ; EI. II)—contributions paid by the villagers at so much per *prastha* measure on account of the officers concerned.

Prathama-kāyastha (EI. XV. XXI. XXVII)—the leading scribe, a member of the local board of adminis-

tration or *Panchāyat. cf. Jyeṣṭhakāyastha* (IA. XXXIX; EI, XV).

Prathamakulika (EI. XV, XXI)—the leading banker ; the chief artisan. a member of the local board of administration (IE. Gl. P. 254).

Pratibhāga (var. Pratibhoga, Prātibhoga) (Manu. VIII. 307) —offerings of fruits, firewood, roots and the like supplied by the villagers to the king as his perquisites.

Pratikara (AS. II. 29, 35 ;—contributions payable by the villagers severally and collectively in the form of grain, cattle, cash, unpaid labour and compensation for taxes. The expression is also used in the sense of allowances paid by the State to tenants evicted from lands endowed to temples (*Rājat. V.*).

Prātivedhanika (AS. II. 19)—Stamping or punching fee collected from the merchants at the time of inspection of weights and measures used by them.

Pratyāya (Uchchhakalpa and later, EI. XXIX ; CII, III) —revenue in general ; dues payable to the king including *bhāga, bhoga, kara* and *hiraṇya. cf. pratyaya* (EI. XI. XV) ; *bhūtāvāta-pratyāya* (EI. X). Primarily 'income' and secondarily, 'a holding', the income of which is enjoyed, according to Sircar (IE. Gl. P. 262).

Pravaṇikara (EI. III. IV, XI, XVIII, XXI. XXIV. XXVI ; CII. IV ; Gāhaḍavālas, Somavaṁśis of Trikaliṅga) —Probably a tax levied upon certain classes of merchants ; a minor tax other than *bhāga, bhoga* and *kara* (IE. Gl. P. 262). R. Niyogi takes the term to denote a tax paid for services of State guides escorting merchants across the borders HGD. p. 176). which hardly suits the context. *cf. pravanivāḍa* (Kalachuris, CII. IV).

See also, P. Niyogi, EHNI. pp. 206-07 ; Gopal. ELNI, pp. 46-48, 62.

Pustapāla (EI. XV, XXVIII, XXIX ; CII. IV)—Keeper of records in general and revenue records in particular. *cf. pustakapāla* (EI. VI, XXIX) used in the same sense, *pustaka* being books of accounts or revenue records. Same as *Akṣapaṭalika* (EI. XXX ; CII. IV), *Akṣapaṭalādhyakṣa* (AS. II. 7).

R

Rājabhāga (*Śukranīti* IV. 2)—revenue payable in cash over and above the usual grain-share.

Rājabhogakarahiraṇyapratyāya (Senas, IB. III. no. VII) —royal dues in kind and in cash as well as other resources.

√Rajju (AS. II, 6)—'Rope' ; a unit of land measurement used in cadastral survey, a *rajju* unit being equivalent to 10 *daṇḍas*. In its technical sense it is a fiscal term meaning the cost realised by the State for land survey operations, included in the major head *Rāṣṭra cf. Rajjugāhako amacco, Rajjuka* (*Jātaka* and *Dhammapada* commentaries) ; *Rājuka* or *Lājuka* (EI. II), an officer of land survey and revenue department, or the governor of a district, one of whose functions was probably the survey of land with a measuring rope for the fixation of the amount of king's share of the produce, almost the same as *Agronomoi* mentioned by Megasthenes (·IE. Gl, p. 274). (See also Sen, EK. pp. 86-87, for details of *rajju* measure).

Raṇabhāṇḍāgārādhikaraṇa (Basarh clay seals, An. Rep. ASI, 1903-04)—Department of military finance distinguished from civil finance, or military stores department.

Ratnatrayasaṁbhoga (Pālas, JASB. LXIX. pt. I ; GLM.) —probably a contribution from the villages for the support of the Buddhist Order ; rent-free holdings in the possession of Buddhist religious establishments (IE. Gl. p. 279). See also HB. I. p. 278. fn. *cf. ratna-traya* (EI. XXVII, XXX, XXI.).

Rūḍhabhāroḍiḥ (*Rājat.* V, 174 ; VII. 1008)—System of forced labour for carriage of loads, corvée. According to Sircar, same as *prayāṇa-daṇḍa* (EI. XXV, XXVI) IE. Gl. Pp. 253, 281.

Rūpa (AS. III. 17 ; II. 12)—(i) a subsidiary charge of 8% in excess of prescribed fines, (ii) a charge upon mines and upon sale of salt (indigenous and imported) by private sellers, (iii) currency or coin (*rūpya-rūpaṁ, tāmra-rūpaṁ*). It is also used in the same sense in EI. XX, XXI, *cf. rūpya, rūpaka* (IE. Gl p, 282).

Rūpadarśaka (AS. II. 5, 12 ; EI, XX, XXI)—Examiner of coins under the Mint superintendent.

Rūpājīvā (AS. II. 27)—prostitutes from whom a tax at the rate two days' wages or twice their fees was realised through the *Gaṇikādhyakṣa.*

Rūpika (AS. II. 6, 12)—(i) one of the specified sources of revenue (*āyamukha*) ; (ii) premium of 8% on the output of mines in general, and in particular a premium of 8% on the manufacture of coins under private orders and on sale of imported salt by private traders.

Rūpya-rūpa (AS. II. 12)—Silver currency ; same as *rūpaka* (EI. XXV, XXX ; CII. IV). *cf. Tāmra-rūpa* (copper coins).

S

Sa-daśāparādha (Maitrakas and later ; EI. III, IV, IX, XXVII, XXIX ; CII, III. IV.) also *Sadaśāpachāra,*

Sadaṇḍa-daśāparādha *Sadaṇḍa-doṣa-daśāparādha,* (Rāṣṭrakūṭas in Gujarat and later), *Sahya-daśāparādha* (Pālas, I. B., III.—with the privilege of remission of penalties for the Ten offences, or the donee's right to the fines realised for the Ten offences. See also IE. Gl. P. 398.

Ṣaḍbhāga (AS. II. 15. and *Smṛtis*)—the sixth share of the harvest, which is King's dues. Variation of rates of *bhāga*—discussed by Altekar, SGAI (3rd. ed.) P. 196 ; P. Niyogi, EHNI. Pp, 179-80. *cf. Saṣṭhādhikṛta* (EI, IV.)—Officer in charge of the collection of the sixth share.

Sa-deyameya (EI. VII.)—with the taxes in kind and in cash imposed upon agricultural lands ; with *deya* (periodical offerings) and *meya* (King's share of grains). (IE. P. 393) ; same as *Sa-dhānya-hiraṇyā-deya* (EI. XI, XII, XXIII ; IA. IX). In some land grants *meya* is grouped with *hiraṇya* (CII. III ; EI. IX),

Sahyadaśāparādha (Senas, IB. III)—with tolerance for the commission of the Ten offences ; a privilege enjoyed by the donee of the gift land, *i.e.,* remission of penalties or the right to fines realised from the persons committing the offences *cf. Sa-daśāparādha, Sa-daṇḍadaśāparādha etc.*

Sakarukara (EI. VII), *Sa-kara-utkara* (Sanskrit) probably identical with *Sodraṅga, Soparikara, i. e.,* with the *udraṅga* and *uparikara* taxes (q. v.) or with the taxes on permanent as well as temporary tenants ; according to Sircar it refers to a piece of land granted with the donee's right to enjoy major and minor taxes (IE. Gl. P. 399). *cf. Kāru-kara.*

Sa-klptopaklptaka (CII. III ; EI, XXIV, XXVII ; Select Insc. P. 422)—freedom of the donee on fixed taxes

on permanent tenants as well as occasional taxes on temporary tenants ; same as *sodraṅga, soparikara.*

Śaivara (var. Śaibara) (EI. XVII)—a revenue term ; a levy in kind. Probably identical with Mārāṭhi *serī.* arable land originally excluded from assessment. (Wilson's Glossary) ; may also mean a tax on farm-houses. *cf. Śibara* (IE. GI. P. 286).

Śalākāpratigrāhaka (AS. II. 15)—the official who received the wooden slips used as markers at the time of weighment of the grainshare at the granary.

Sa-loha-lavaṇākara—(EI. XXIII, XXIV) together with mines and salt-pits.

Samāhartā (AS. I. 12 ; II. 6,35)—Collector-general of revenue in all its branches. See also EI. VIII, XI, XXVII.

Samasta-rājabhogakara-hiraṇyapratyāya (Senas, IB. III), Sarva-rājabhogakara-hiraṇyapratyāya (Chandras),—with immunity from all taxes in kinds and in cash.

Saṁgrahitṛ (Vedic *Saṁhitās* and *Brāhmaṇas*)—an official charged with the collection of revenue ; included in the list of eight *vīras* (*Pañchaviṁśa Brāhmaṇa*) and also of *ratnins* (*Yajus Saṁhitā* and *Brāhmaṇa*). The superintendents of treasury or charioteer, according to Sāyana, similar to the *Samāhartā* of the AS.

Saṁsthā (AS. IV. 2)—commodity market or warehouses of the market place ; a technical term denoting King's dues derived from the market through the *Saṁsthādhyakṣa* (Superintendent of market.)

Samudaya-bāhya (EI. XV)—revenue-free land, yielding no income.

Sa-nidhi-sopanidhi (Vākāṭakas and later ; CII. III ; IA. XII ; EI. XV, XXVIII ; JBORS. XVII)—with the privilege of acquiring treasure-troves and valuable deposits without surrendering them to the King, to whom those normally belonged. *cf. Sa-nidhyupanidhi*

(EI. XXVI), *Sa-nidhi* (EI. XXVII) *Sa-nidhi-nidhāna* (EI. XXXV), *Sa-nidhi-nikṣepa* (EI. III, IV), *Sopanidhi* (EI. XII, XXVII).

Sannidhātā (As. I. 12 ; II. 5)—official charged with receipt of various articles realised as revenue into the king's treasury, and maintenance of annual statistical return of income and expenditure of the State, as also supervision of construction of administrative buildings. See also EI. VIII, IX.

Ṣaṣṭhādhikṛta (EI. IV)—officer in charge of collection of the sixth share of the harvest, the traditional dues of the King (*ṣaḍbhāga*).

Śaulkika (EI. XV, XVIII, XXX ; CII. III, IV)—toll-collector or customs officer.

Sauvarṇika (AS. II. 13, 14)—the State goldsmith ; a technical term for income from the profits of the royal monoply of manufacture of gold and silver articles on private orders.

Senābhakta (AS. II. 15)—Contributions of oil, rice and so forth, which the villagers have to pay at the time of march of the royal army.

Setu (AS. II 1,4)—Embankment, embanked water-reservoirs, gardens and fields; a technical term for income and taxes derived from the produce of the embanked lands and waters.

Siṁhakara (Lichchhavis of Nepal)—a revenue term.

Simhanikā (AS. II. 15)—work performed in lieu of taxes

Sītā (AS. II. 6. 15, 24)—produce of the royal farms similar to *Khās Mahal* lands. *cf. Sītādhyakṣa* (Superintendent of royal farms)

Skandhaka (Gurjarapratihāras, EI, III; IA, X.)—probably a cess at a certain rate per shoulder-load.

Sodraṅga, Soparikara (EI. XII, XXVII, XXIX ; I. A. X.)—together with the taxes called *udraṅga* (fixed taxes)

from permanent tenants, and *uparikara* (occasional levies) from temporary tenants ; donor's right to realise fixed and minor taxes. *cf. sakarukara.*

Śrāddha-kara (*Rājat.* VI. 254; VII. 1008)—a tax levicd at Kashmir (10th-11th cent. A. D.) for performance of *Śrāddha* rites at Gaya, later it was withdrawn.

Sthānika (AS. II. 1, 35, 36)—a revenue officer in charge of a fourth part of the kingdom under the *Samāhartā* (Collector general); also officer in charge of a fourth part of the city.

Śulka- (Vedic *Saṁhitās* ; *Pāṇini*)—tax, probably identical with *bali.* Later (in the *Smṛtis*, lexicons, Uchchakalpas and later inscriptions)—ferry dues, tolls and transit duties. (AS. II. 6, 12, 16, 21, 22, 25, 26)—Principally duties levied upon merchandise imported into the city and port duties, and it also denoted duties levied upon sale of liquors, customs collected by the ferrymen and boundary officers, duty upon output of mines and mineral products, duty upon imported salt, duty upon animals intended for slaughter. (Śukra)- tolls and duties on imports and duty-upon building sites *etc.*

Sūnā (AS. II. 6, 26)—a technical term for the royal dues collected by the Superintendent of slaughter houses (Sūnādhyakṣa) ; included as a source of income under the major head *durga.*

Sūtra (AS. II. 6, 23)—textiles ; in its technical sense it denotes royal receipts collected by the Superintendent of weaving (*Sūtrādhyakṣa*). *cf. Sūtraśālā,* factory for spinnlng yarns.

Surā (A.S. II. 6. 25)—Wines and liquors; income from sale of liquors through the *Sūrādhyaksa,* and credited under the major head *durga.*

Svavīryopajīvin (AS. II. 24)—those who lived by their own

labour ; cultivators working in the royal farms (*Sītā*) on condition of receiving one-fourth or one-fifth of the harvest (*chaturtha-pañchabhāgikam*).

T

Taila (AS. II. 6, 15)—Oils ; income from oil-presses in cash or kind or by service in lieu thereof (*simhanikā*).

Talapada (Chaulukyas of Gujarat ; IA. VI)—same as Gujarati *talpat*, lands fully assessed for revenue, distinguished from estates held on condition of service or for a lump assessment.

Tara, Taradeya (AS. II. 6, 16, 28)—by the all ferry dues collected ferryman; ferry duties payable for exports, *cf. Tarika, Tärya* (*Smṛtis*) ; *Tarika* (EI. IV, XV, XVIII ; XVII ; GLM ;) *Tarapati* (EI. XXXI) ; *Tarapatika* (EI. XVII).

Trikara (Licchavis of Nepal ; Levi, *Lé Nepal*. III. No. IX ; IA. IX)—a gift land except the right of entry by royal officials for collection of *trikara*, (unspecified)

Tulyameya (Harṣa and later ; EI. IV, VII, X) -What is to be weighed and what is to be measured; collective designation for contributions in kind, may be identical with *bhāgabhogakara* or as a separate item (IE. GI. P. 394). See also Jha, RSPMG. P. 394.

Turuṣka-daṇḍa (Gähaḍavälas ; EI. XI XIV)—Probobly a tax levied for meeting the cost of defence against attack of the Muhammadan Turks; *cf. Danegeld* in early English History; a tax collected from the Turuṣka settlers in the kingdom, according to some. See IE. GI. P. 346 ; R. Niyogi, HGD Pp. 176-81 ; B. P. Mazumdar, Socio-Econ. History Pp. 125-27; P, Niyogi, EHNI. Pp. 214-18 ; Gopal, ELNI. Pp. 50-52. *cf. Bhoṭṭaviṣṭi*.

U

Udakabhāga (AS. II. 24)—water rates for supply of water for irrigation at varying rates according to the method of drawal. Omission of the term in post-Maurya and Gupta inscriptions discussed—Jha. RSPMG.-Pp. 50-53

Udraṅga (Parivrājakas, Maitrakas, Later Guptas and later records; CII. III; EI, III, VII, IX, XII ; IA. XIV)—Probably a tax on permanent tenants ; fixed tax like klpta, paid in grains, at least in some regions (as suggested by Sircar, IE. GI. P. 349); generally mentioned along with *uparikara* (tax on temporary tenants or minor taxes of occasional nature). *cf. Sodraṅga.* P. Niyogi associates *udraṅga* with *draṅga* (watch-station or military outpost) and suggests that the term may mean an agricultural tax on lands contiguous to *draṅga* stations (EHNI. P.187). See also Gopal. ELNI. Pp. 40-43.

Ukkoṭabhaṅga— (also called *khoṭabhaṅga, akṣoṭabhaṅga Abhidhānarājendra, s.v. parihāra*)—remission from payment of *hiraṇya* (cash contributions) and supplies of food to king's regular and irregular troops, granted to a temporary tenant for a specified period as a royal favour.

Upakara (EIXXXIV)—an additional cess or a minor tax; may be identical with *uparikara. cf. upaskara,*

Upaklpta (EI. XV ; CII, III, IV) an additional levy (not a fixed tax), distinguished from *klpta* (fixed tax), may be a tax on temporary tenants, identical with *uparikara. cf. Sa-klptopaklptaka, Sodraṅga-soparikara.*

Upanidhi (AS. III. 12 ; EI, XII)—a redeemable deposit of an article of value against a loan with interest, distinct from a pledge (*ādhi*); same as *nikṣepa, nidhāna* (Sen, EK. Pp. 143-45). *cf. sa-nidhi-sopanidhi*—right of the

donee of a gift land to treasure-troves and valuable deposits without surrendering those to the king.

Upaskara (Kamauli plate of Vaidyadeva; EI. II ; Paramāras; JASB. V.)—an additional cess or minor tax ; appurtenances to a tax (*kara*), same as *upakara, uparikara.*

Upasthāna (AS. II. 15)—a group of royal receipts arising from under-hand methods of collection of the contributions in kind

Uparikara (Guptas, Parivrājakas and frequently later ; EI. IX, XXXIII ; CII. III)—tax paid by the temporary tenants ; additional levies of occasional nature ; not a fixed tāx, distinguished from *udraṅga* (fixed tax) with which it is generally mentioned in land grants—*Sodraṅga-soparikara, Soparikara,* (IA.X), sometimes *sa-parikara* (EI. III) IE. GI. P. 325.

Utkara (AS. II, 15)—One of the underhand methods of increasing king's receipts included in the list of *upasthāna*; may be a minor tax, *cf. upakara, upaskara* (IE. GI. P.354)

Utkheṭana (Kāmarūpa, 10th—11th Cent. EI. XXXII)—impost levied upon tne villagers on specified occasions, *cf. utkheṭayiṭā, autkheṭika*

Utkheṭayitā (Kāmarūpa, 7th Cent. A.D. EI. XII)—officer charged with collection of *utkheṭana* impost, identical with *autkheṭika.*

Utpadyamānaviṣṭi, utpadyamānaviṣṭika (Gurjara Pratihāras, EI, IX ; CII. IV) forced labour as it falls due, or as occasion arises; tax payable by villagers in lieu of free (or forced) labour, as in *utpadyamānaviśṭī-pratyāya* (EI. XXXII) according to Sircar. *cf. Sotpadyamānaviṣṭi. Sotpadyamānaviṣṭika* (EI. XI, XXIII; IA, XI)—grant of land with the right to demand impressed labour whenever necessary. See also Gopal, ELNI. Pp, 67-68.

Utsaṅga (AS. II. 15)—extra cess levied upon villagers and citizens on festive occasions like the birth of a prince.

V

Vaidharaṇa (AS. II. 12, 25)—Compensation fee levied upon the sale of liquors, royal merchandise, mining products and imported salt.

Vaiśyāgrahāra (EI. XXX, XXXIII)—rent-free holdings in the possession of *Vaiśyas* or members of the mercantile class.

Valadi (Gāhaḍavālas, IA. XVIII)—unexplained. According to Sircar the correct form would be *baladi* derived from *balīvarda. i.e.* a pair of bullocks which the villagers were obliged to provide for the cart of the royal officers on tour (IE. GI. Pp. 360-61). B. P. Mazumdar takes the term to mean a tax for recruitment of army (*bala*), similar to *senābhakta.* (Socio-Econ.-History (P. 235). *cf. Vara-balīvarda* (EI. XII. XXXIII)—tax on choice of bullocks, or bullocks for bull-fights ; *a-paramparāgo-balīvarda,* EI. XXII, XXVI, XXVII) and *a-paramparā-balīvarda-grahaṇa* (EI. XXVI) immunity from providing bullocks in relays for transport.

Vaṇik (AS. II. 6)—as a revenue item in the *rāṣṭrā* list, it denotes various dues realised from merchants.

Vaṇikpatha (AS. II. 6)—trade-routes, over-land routes and routes by water (riverine or overesas), a principal source of income (*āyaśarīra*).

Vārttā, Vārtā (AS. I. 2, 3, 4)—a technical science dealing with agriculture, cattle-breeding and trade ; one of the four essential sciences (*Vidyā*) for princes and administrators, according to Kauṭilya.

Vartamāna (AS. II. 6)—the current revenue ; revenue for the running year, distinguished from *paryuṣita* (arrears) and *anyajāta* (miscellaneous).

Varttani (AS. II. 21. 28. 34,)—transit duties collected by the ferryman, the Superintendent of tolls and the boundary officer; road cess for the use of king's highway.

Vāstukaṁ (AS. II. 24.)—building sites ; as a fiscal term in the *durga* list it probably denotes the ground rent for buildings, shops, *etc.* in a city.

Vāpātiriktam (AS. II. 25.)—literally, surplus lands or plots of *sītā* lands left unsown by departmental agency and let out to cultivators on condition of payment of half the harvest to the treasury. Probably it may mean a system of land tenure, as suggested by E. H, Johnston (JRAS ; 1929).

Vibhāga (AS. II. 12) same as *bhāga,* king's share of output of mines ; rent from salt pits leased out to private manufacturers.

Vijñāpyam (EI, XV, XX, XXI, XXIII) also *vijñapti, abhyarthanam*—an application or formal petition (for purchase and transfer of landed property).

Vidyādhana (Kathiawar, 10th cent. IA. XII)—land assigned as a reward for scholarship, same as *vidyābhoga* (EI. XVIII).

Vilopa (AS. IX. 2)—income from organised or unorganised plunder of a foreign state.

Viṁśopaka (EI. X, XXV, XXIX; CII. IV)—a copper coin, 1/20th of the standard silver coin in value ; a land measure equal to 1/20th of the standard land measure.

Viṣayadāna (Gāhāḍavālas, EI. IX. XIV.—unexplained ; probably a regional tax or taxes levied upon a particular district (IE. GI. p. 377) *cf. viṣayikādāna* (Kalachuris, CII. IV)—district dues (Gopal, ELNI. P. 63) *viṣayadānika* (IE. VII , CII. IV) collector of *viṣayadāna* levy (IE. GI, P. 377).

Viṣayāduddhṛtapiṇḍaḥ (Harṣa, EI. IV, VIII)—with the

piece of land taken out from the district, *i.e.* the gift land is excluded from the district administration.

Viṣṭī (AS. I. 4; II, I, 15 ; Junāgadh Insc. of Rudradāman Traikūṭakas, Maitrakas and later ; Select Insc. p 174 ; EI. III, XXV)—forced labour ; free unpaid labour : free service in lieu of taxes or in addition to taxes ; which the villagers were obliged to provide to the King or land lord. *Cf. Bhoṭṭaviṣṭi.* IE. GI. P. 379.

Viṭṭoḷakara (Maitrakas, EI, III)—Contribution in the shape of free labour or tax in lieu thereof from which the donee was exempted, *viṭṭolakaraviśuddha* ; identical with *viṣṭi.*

Vivīta (AS. II. 2, 6, 34)—pasture land ; a technical term denoting royal dues realised for the use of pastures and credited under the major head *rāṣṭra. cf. Vivītād-hyakṣa* (Superintendent of pasture lands).

Vraja (AS. II. 6)—Pasture land; herds of cattle and other domestic animals who use pastures ; a technical term for income derived from State herds of cattle and other animals as well as from contributions realised by different superintendents (*viz. godhyakṣa, aśvā-dhyakṣa etc.*) from private owners of herds using royal pastures. Cf. *Vrajabhūmika* (CII. I ; EI. II) *vachabh-ūmika* (*Prakrit*)—Superintendent of royal herds and pastures—same as *vivīādhyakṣa:*

Vyājī (AS. II. 6, 12, 15, 16. 25; III. 17.)—compensation fee, one of the specified items of income in the *āyamukha* list. *Vyāji* includes (i) compensation fee levied upon sale of liquors, royal merchandise, mining products, salt and sugar, (ii) a charge @5% for manufacture of ccins on private orders, and (iii) subsidiary charge over and above regular fines. According to Sen (EK.P. 11) *vyājī* is the common name for the schedule of profit which the State makes to

bridge up the difference between the royal and market measures and weights.

Vyaya-śarīra (AS. II. 6)—Corpus of State expenditure. including daily expenditure *(divaśānuvṛtto nityaḥ*) for the maintenance of the administrative organisation in its different branches as well as profit-yielding expenditure (*lābhotpādika*). See Sen. EK. P. 11.

Y

Yamali-Kāmbali (Gāhaḍavālas ; EI. IV XXIV) var. yavali-kāmbali, Yamali-kāmali—unexplained. Sircar reads it as *Yamala-kaṁbalin* and suggests it to denote a tax on a pair of prize bullocks. *cf. valadi.* See also Gopal, ELNI. P. 59.

Yoga-kṣema (Manu. VII. 127 ; Mbh. XII. 87); Charges for protection of merchandise in transit levied after due consideration of cost of production and incidental expenses as well as length of journey *i.e.* an impost on the net profits of the merchants.

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